Washington State Department of Revenue

BUSINESS

With Instructions for Completing the Combined Excise Tax Return



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Get Set for Success

Learn How to Report Your State Excise Taxes Correctly

- £ Check out our Internet services Visit the Department of Revenue's web site at http://dor.wa.gov. See pages 35-36 for a list of available services and information.
- £ Get answers to your tax questions You can find answers to most of your questions in this publication. If you have additional questions, call our Telephone Information Center at (800) 647-7706 (TTY users call (800) 451-7985), contact your local Department of Revenue office or write to us at:

Washington Department of Revenue PO Box 47478 Olympia, WA 98504-7478 communications@dor.wa.gov

See the back of this publication for office locations and phone numbers.

- £ Be sure you are paying the right amount Know the excise tax classification(s) under which your business should report. If you're unsure, refer to the tax classification definitions on pages 13-18.
- £ Avoid penalties Know when your tax return and payment are due. See page 6 for more information.

- £ Make sure it's there when you need it It may be beneficial to open a separate bank account for retail sales tax.
- £ Know when "use tax" is due Refer to page 8 in this guide for information on use tax.
- £ Get the inside scoop Attend a free business tax workshop in your area. Visit http://dor.wa.gov or call the Telephone Information Center at (800) 647-7706.
- £ Get one-on-one tax help Consider a free Department of Revenue tax consultation visit. See page 36 for more details.
- £ Find your location code and tax rate Visit the Department's Geographic Information System (GIS) at http://dor.wa.gov.
- £ File without frustration Learn about filing and paying your taxes over the Internet with the Department's Electronic Filing (ELF) program. Visit our web site at http://dor.wa.gov or call (800) 647-7706.
- £ Know your Unified Business Identifier (UBI)/
 Tax Reporting Account (TRA) number See page 4 for more information.





Taxpayer Rights and Responsibilities

he Department of Revenue's relationship with taxpayers could be characterized as a cooperative partnership. As in any partnership, both sides must understand their roles. The rights and responsibilities of Washington's taxpayers are outlined in law. By understanding your rights and responsibilities, you can better comply with your tax obligations, avoid mistakes, and become familiar with the many services the Department of Revenue offers.

The taxpayers of Washington State have the right to:

£ Simple and prompt administrative process for tax refunds and credits.

If you believe you have overpaid your taxes, you may request a refund or a credit against your future tax liabilities. As long as the taxes were paid within four calendar years prior to your request and the overpayment is verified, the Department will issue a credit or refund as soon as possible. You have the right to file an appeal with the Appeals Division if you feel your request is incorrectly denied. Refer to WAC 458-20-100 for more information on the appeals process.

£ Timely, fair and equitable treatment with dignity and respect.

The Department of Revenue is a customer-focused agency. You can expect to receive courteous and professional treatment from Agency staff. You should contact an employee's supervisor if you feel you have not received proper treatment.

For assistance in understanding and accessing your rights in working with the Department, call the Taxpayer Advocate at (360) 486-2340.

£ Accurate written information on reporting instructions, appeal procedures, refund claims and reasons for assessment.

The Department strives to make tax information readily available. It does so by publishing important tax decisions, fact sheets on various taxes, the quarterly *Tax Facts* newsletter, special notices, legislative updates, administrative rules, and excise tax bulletins. You can request these publications or other assistance from your local Revenue office or the Department's Telephone Information Center. You may also visit the Department's web site at http://dor.wa.gov.

£ Public hearings on proposed rules.

When proposing new rules or amendments, the Department holds hearings that encourage public input. Interested citizens that cannot attend the hearings may offer their comments by mail, fax or telephone.

${\mathfrak L}$ Review and appeal of assessments, business registration revocation and adverse rulings.

You may ask for an independent review if the Department makes an unfavorable decision. For example, if an audit or other review of your records results in an assessment or decision in which you do not agree, you have the right to ask for a review of that assessment or decision.

A review is started by filing a petition with the Department's Appeals Division. Petitions must be sent to the division within 30 days of the date when the decision was made.

If a filed tax warrant remains unpaid after 30 days, the Department may hold an administrative hearing to revoke the certificate of registration or master business license, making it illegal to conduct business activities in Washington. If your registration is revoked, you may ask the Appeals Division to review that decision. You also have the right to appeal an unfavorable ruling by the Appeals Division to the Washington State Board of Tax Appeals.

£ Remedies when statutes and rules are found to be unconstitutional.

The Department of Revenue must administer the tax laws as they are written by the Legislature. However, if the courts invalidate a law, the Department will promptly comply and administer any remedies, including tax refunds and credits.



Taxpayer Rights and Responsibilities

£ Confidentiality of financial and business information.

The Department will not release the information contained on your tax returns. By law, the following information may be released about your business to the public: name and address, business entity type, UBI/TRA, Standard Industrial Classification (SIC) code, North American Industry Classification Code System (NAICS), and opening and closing dates. The law also allows the Department of Revenue to share confidential information with authorized federal and state agencies such as the Internal Revenue Service (IRS).

To authorize another person, such as an accountant or attorney, to gain access to your confidential information, you will need to complete a Confidential Tax Information Authorization Form. This form is available on the Department's web site at http://dor.wa.gov, by calling the Telephone Information Center at (800) 647-7706, or by contacting your local Revenue office.

The Department of Revenue does not sell or distribute lists for commercial purposes.

The taxpayers of Washington State have the responsibility to:

- $\mathfrak L$ Register with the Department of Revenue.
- ${\mathfrak L}$ Know their tax reporting obligations and seek instructions when they are uncertain.
- £ Keep accurate and complete business records.
- £ File returns and pay taxes in a timely manner.
- £ Ensure the accuracy of the information entered on their tax returns.
- **9 Substantiate claims for refund.**
- ${\mathfrak L}$ Notify the Department of Revenue and pay taxes promptly when closing a business.

For more information on your rights and responsibilities, please call the Department's Telephone Information Center at (800) 647-7706.





Tax Return Filing Information

his publication was written to help you understand your Washington excise tax liabilities and to assist you with completing the tax return. Although it discusses general tax applications, it is not intended to cover every situation in which tax is due. We encourage you to review the rules (Washington Administrative Code (WAC)) and laws (Revised Code of Washington (RCW)) that apply to your specific business activities.

Electronic Filing (ELF)

Electronic Filing (ELF) lets businesses file their tax returns online and pay by electronic funds transfer, Discover or American Express credit card or by check. ELF helps businesses get it right the first time by performing calculations automatically and flagging potential errors or omissions before the return is filed.

To learn more about this free service, and to see if you qualify, visit http://dor.wa.gov or call (800) 647-7706.

Unified Business Identifier (UBI)/ Tax Reporting Account (TRA) Number

All businesses required to register with the Department of Revenue (DOR) must complete the Master Application and receive a Master License from the Department of Licensing (DOL). The Master License includes your Unified Business Identifier (UBI) number. This nine-digit UBI number links your business to DOR, DOL, the Office of the Secretary of State and, if you have employees, the departments of Employment Security and Labor and Industries.

In most cases, your UBI number is also your DOR Tax Reporting Account (TRA) number, and the terms are interchangeable. However, some people are issued additional nine-digit Tax Reporting Account numbers by DOR because they have multiple business locations or business activities which they wish to report separately. Consequently, these people have two or more Tax Reporting Account numbers, one of which is also their UBI number.

Your business' Tax Reporting Account (TRA) number will be printed on the line above your name and address on the Combined Excise Tax Return. Please write this number on the Deduction Detail pages, any supplemental pages of the tax return, and on your check.

Example: **606 600 600**

SMITH JANE D 123 XXX ST NE

SOME CITY, WA 98501-1234

Amended Returns

To amend returns filed for a prior period, you may:

- £ Make a copy of the original return, cross out the incorrect figures and write in the correct figures, or
- £ Use blank tax returns, with corrected figures.

Please fill in the "Amended Return" box above the address label or write "Amended" on your return. Make sure the return contains:

- £ Business name,
- £ DOR Tax Reporting Account Number,
- £ Reporting period, and
- £ A detailed explanation of why the original figures need amending.

To amend multiple prior periods, you may use a spread-sheet. Please refer to *How to Amend Your Combined Excise Tax Return* for the recommended procedures. To receive a copy of this publication, please visit our web site at http://dor.wa.gov, call (800) 647-7706, or use the Publications Order Form in the back of this guide.

Contractors' UBI/TRA Numbers Must Be Recorded

If you hire a contractor to perform construction, remodeling, or repair of a building, you are required to record that contractor's UBI/TRA number. RCW 82.32.070(2)(b) and WAC 458-20-228(5)(h) provide that persons hiring contractors regulated by chapter 18.27 RCW (general and speciality contrac-



tors) or chapter 19.28 RCW (electrical contractors) must obtain and keep a record of the contractor's UBI/TRA



Tax Return Filing Information

number. Failure to do so can lead to monetary penalties imposed by the Department of Revenue of up to \$250 and a two-year ban on bidding on public works contracts.

The departments of Labor and Industries and Employment Security are also authorized to impose monetary penalties. This law went into effect July 27, 1997.

Recordkeeping Requirements

Keeping accurate and complete records makes your job easier when it's time to file your tax return. Additionally, accurate and complete records assist you if the Department of Revenue conducts an audit of your business. If complete and accurate records are not available, the Department will estimate your income. An estimate could result in a tax liability greater than the amount due if records had been available.

Washington taxpayers are responsible for keeping records for a period of **five calendar years**. Audits typically cover the previous four calendar years, plus the current year, through the end of the most recent quarter.

Books and records to be kept by businesses include:

- £ Federal, state and local tax returns,
- £ General ledgers, sales journals and purchase journals,
- £ Purchase and sales invoices.
- £ Contracts.
- £ Check registers,
- £ Bank statements.
- £ Cash register tapes,
- £ Resale certificates for any wholesale sales,
- £ Manufacturers' sales and use tax exemption certificates, and
- £ Supporting documents for exemptions and deductions claimed on the Combined Excise Tax Return.

Work papers and schedules used to prepare tax returns or reports are also important to retain. Other bills and invoices may also be requested during an audit. (Please do not send work papers or schedules to the Department with your completed tax returns.)

Further information on recordkeeping requirements can be found in WAC 458-20-254. You can request a copy from the Telephone Information Center, your local Revenue office, or access the rule directly from our web site at http://dor.wa.gov.

Cash vs. Accrual Basis Reporting

£ Cash basis reporting: Report your income on the tax return in the period payment was received, regardless of when delivery of goods or services was made.



£ Accrual basis reporting: Report your income on the tax return in the period in which delivery of goods or services is made, regardless of when payment is received.

In general, the reporting basis used with the state tax returns will be the same as with federal government tax returns. Further information can be found in WAC 458-20-199.

Account Changes

If you sell your business, change your mailing address or business location, or change your type of business ownership, you should contact the Department of Revenue. In each case, the information needed by the Department will be different.

If you sell your business or go out of business, complete a final Combined Excise Tax Return, and pay all taxes due within 10 days of the closing date. Note the date of closure and new owner's name on your final tax return. The purchaser of the business must apply for a new license in his/her own name.

If your business ownership changes, you must contact the Department of Revenue. A change in ownership or legal organization (that is, from one sole proprietor to another, from sole proprietor to a partnership, a change from proprietor or partnership to a corporation, or a merger) requires a new registration. You must close your current business account by calling the Department, filling out the section for changes in the upper-right corner of the Combined Excise Tax Return, or completing the appropriate section on the Master Application. Apply for a business license for the new organization using the Master Application. A change in corporate officers does not require a new registration; however, all changes must be reported to the Department.



Tax Return Filing Information

Additional locations

require a separate Master Application to be completed. Indicate if the new location should be consolidated with the existing Tax Reporting Account or if a separate number should be issued. A separate busi-



ness license is required for each business location and must be clearly displayed.

If your mailing address or your business location changes, inform us immediately by visiting http://dor.wa.gov, calling (800) 647-7706, or by writing to the Department of Revenue, Taxpayer Account Administration, PO Box 47476, Olympia, WA 98504-7476. Provide the new address information including the zip+4, effective date of the change, and your UBI/TRA number. This will ensure the mailing of your tax return to the proper address.

If your business activity changes, contact the Department. (For example, you currently sell clothing and start manufacturing sporting goods, either in addition to, or in place of, selling clothing.) You may:

- £ Call (800) 647-7706 or your local Revenue office,
- £ Visit our web site at http://dor.wa.gov, or
- £ Notify us in writing at the address above.

Please provide your business name, UBI/TRA number and description of the activity change. A new Master Application is required if the change in your business involves a trade name, ownership, merger, addition of a new location, or a renewable license.

Tax Return Due Dates

Due dates are printed on the tax return. Returns are mailed approximately 4-6 weeks before the due date. **Please note:** It is still your responsibility to report and pay taxes by the due date even if you do not receive your tax return.

If the due date falls on a weekend or legal holiday, the due date for the return is the next business day.

Due dates are:

Monthly Returns The 20th day of the month following

the close of the reporting month.

Quarterly Returns The last day of the month following

the close of the quarter.

Annual Returns January 31 of the following year.

(Specific instructions for completing the annual Combined Excise Tax Return will be included with your

return.)

Reporting No Business Activity

If you had no business activity for the period, fill in the "No Business Activity" box above the signature line. Please sign and date the return and include a daytime phone number. Make a copy for your files and mail the original return in the self-addressed envelope provided.

You may also call the Department of Revenue's 24-hour automated attendant to file a "no business" tax return at (800) 647-7706. **Have your UBI/TRA number available.**

Rounding

You may round off to the nearest whole dollar by dropping amounts that are less than 50 cents and rounding up amounts that are 50 cents or more. For example, if your gross sales for the reporting period total \$12,123.48, enter \$12,123 on the return. If your gross sales for the period total \$23,334.50, enter \$23,335 on the return. Round off all amounts, even the calculated tax due.





Basics of B&O, Sales and Use Tax

he major taxes that businesses pay in Washington are the business and occupation (B&O) tax, retail sales tax, and use tax. Following are basic descriptions of these taxes and how to report them, including the most common credits, deductions, and exemptions that apply to businesses. This is general information only. For explanations on specific laws and their application to your business, refer to the Washington rules and laws on our web site at http://dor.wa.gov.

Business and Occupation (B&O) Tax

The B&O tax is imposed on persons engaged in business activities in Washington. The B&O tax is computed by multiplying the tax rate by the amount of gross receipts, gross volume of sales, or other taxable amounts. No deductions are allowed for labor, materials, or any other cost of doing business. Please refer to the Credits and Deductions section on pages 18-24 for more information.

Almost all business activities are subject to the B&O tax. There are a few major exceptions:

- £ The rental of real estate over 30 days or sale of real estate is not subject to B&O tax. However, interest received on real estate contracts is taxable under the Service and Other Activities classification of the B&O tax.
- £ Farming is not taxable. Farming means raising crops and livestock on one's own land for sale at wholesale. If a farmer sells a product at retail, that sale is taxable under the Retailing classification of the B&O tax
- £ Power, water and gas companies, and carriers by air, water, rail, and motor are taxable under various classifications of the public utility tax, instead of the B&O tax.

The classification and rate of the B&O tax are based on the type of business activity. A business may perform more than one type of activity. For instance, a floor covering store may sell carpet directly to homeowners for their use (a retail sale) and may also sell carpet and tile to construction companies that resell the items to the home buyer (a wholesale transaction). In such cases, the business must report and pay B&O tax under each of the appropriate classifications.

The most common classifications of the B&O tax are:

Retailing — Selling (or renting) goods and certain services to persons who will not resell the goods and services to others. Retailing generally includes those services performed on property, such as construction

and repair. It also includes lodging, landscape mainte-

nance, physical fitness, and many other services. Retailing does not include services provided by lawyers, doctors, accountants, beauticians and janitors. (Contractors should request the *Construction Tax Guide* for more specific information.)



Wholesaling — Selling goods and certain services to persons who will resell them to others. If you are a wholesaler, you must receive and retain a signed resale certificate from each buyer. See page 44.

Manufacturing — Making articles, substances, or commodities (in Washington State) for the manufacturer's own use or sale as tangible personal property.

Service and Other Activities — Services and activities not taxed under any other classification are taxed under the Service and Other Activities classification. Sales commissions, interest on installment payments, and late charges are taxed under this classification. This classification is also where lawyers, doctors, accountants, beauticians and janitors report their income.

Retail Sales Tax

Transactions subject to the Retailing classification of the B&O tax are generally also subject to the retail sales tax. However, businesses making retail sales are subject to the Retailing classification of the B&O tax even when their customer is not required to pay retail sales tax (e.g.; unprepared food products sold at a grocery store).

A business must collect sales tax on the selling price unless they receive a resale or other exemption certificate. Services subject to the retail sales tax include: improving or repairing real or personal property (such as



Basics of B&O, Sales and Use Tax

buildings, equipment and automobiles), landscaping (including lawn/garden maintenance), and amusement and recreation businesses.

Unlike the B&O tax, the buyer, not the seller, pays the sales tax. The seller, however, has the obligation to collect the tax from the buyer and remit it to the Department of Revenue. The funds are considered to be held in trust for the state until they are reported and remitted.

The seller is liable to the Department for sales tax whether or not it is collected.

Businesses pay the retail sales tax on the purchase or rental price of items, such as supplies or equipment, for their own use which will not be resold or used as an ingredient in producing a product for sale. Similarly, when a business purchases a retailing-type service for its own use, it must pay sales tax on the purchase price.

The rate of the sales tax varies depending on the location where the sale occurs. This is because there are two components of the sales tax — the state tax and local tax. The state sales tax rate is currently 6.5 percent (.065) of the purchase price. Local sales tax rates range from .5 to 1.9 percent (.005 to .020).

In addition, there are specific types of taxes that may be applicable depending on the nature and location of the sale. The following taxes are applicable for certain locations or business activities. For further information, see pages 16-17. (RCW 82.08.050)

TAX CLASSIFICATION	RATE
Regional Transit Authority Tax	.004
King County Food & Beverage Tax	.005
Rental Car Tax	.059097
Special Hotel/Motel Tax	.010050
Convention/Trade Center Tax	.028070

To determine the local sales tax rate and code, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer. Updates are sent to monthly and quarterly tax return filers every quarter and to annual filers once a year. You may also search the Department's Geographic Information System (GIS) at http://dor.wa.gov.

Use Tax

The use tax applies when individuals or businesses purchase, lease, or use a taxable item without paying sales tax. Articles purchased for use in this state are subject to sales or use tax, **but not both**. Use tax is calculated based on the value of the item, which is normally the purchase price. The rate for the sales and use tax are the same.

Unless you make a purchase for resale, you will usually pay sales tax. However, there are many situations when sales tax is not collected, including when supplies, fixtures, equipment, and magazine subscriptions are purchased from an out-of-state vendor or acquired when an existing business is purchased, or when inventory is converted to business or personal use. In such cases, use tax is due.

You may use the amount of sales or use tax legally paid in another state as a credit against the amount of use tax due in Washington. Use tax may be reported on the Combined Excise Tax Return or on a use tax return. For more information, see page 20, line 72.



Frequently Asked Questions

axpayers have many questions when they open a new business. The following are responses to a few of the most common questions asked by new business owners. For assistance, please contact the Telephone Information Center at (800) 647-7706 or your local Revenue office.

- **Q.** How does the Department of Revenue decide how often my business will file a return?
- A. When you fill out a Master Application to register a new business in Washington, you describe your business activities and estimate your income before expenses for a year. Your estimated annual gross income is then used to estimate your annual tax liability. Your reporting frequency is then assigned based on your annual tax liability and type of business.
- **Q.** May I change the frequency that I file tax returns?
- A. If you wish to file tax returns at a different frequency than the one you have been assigned, you need to request the change in writing. Please explain what frequency you would like and why. Send your request to:

Washington State Department of Revenue Taxpayer Account Administration PO Box 47476 Olympia, WA 98504-7476

You may also call the Telephone Information Center at (800) 647-7706 to request a change in your reporting frequency.

- **Q.** Do I have to file a return even if I don't owe any taxes?
- A. You must file a return with the Department of Revenue, even if you do not owe any taxes, unless you have been assigned an active nonreporting status. To be eligible for active nonreporter status, you must meet the following requirements:
- £ Your business activity does not require the collection of retail sales tax,
- £ Your annual gross proceeds of sales, gross income or value of products is less than \$28,000 for all B&O and/or \$24,000 for public utility tax classifications, and

- £ Your business owes no other tax or fee to the Department of Revenue.
 - If you do not owe taxes because you did not conduct business, please refer to "Reporting No Business Activity" on page 6.
- **Q.** What is the difference between a service which is taxed as a retail sale and one which is not?
- A. Services performed on personal and real property are usually taxed under the Retailing classification of the B&O tax and are also subject to sales tax. This includes car repair, house painting, landscape maintenance, and similar activities. Both labor and materials are taxed under both taxes.

Under the law, certain other services are also taxable under the Retailing classification of the B&O tax and are subject to sales tax. These include automobile parking and towing, credit bureau services, lodging, physical fitness services, and several others.

Business services including, but not limited to, lawyers, doctors, accountants, beauticians, and janitors are not subject to retail sales tax. These services are reported under the Service and Other Activities classification of the Business and Occupation tax.

If you have any questions about how you should report your taxes, please call or write the Department for clarification.

- **Q.** What is a resale certificate?
- A resale certificate is a written statement signed by a buyer that says the purchase is for resale in the regular course of business without use by the buyer. It also requires acknowledgment that the buyer may be assessed a 50 percent penalty of sales tax due for misusing the certificate. The buyer must indicate what kind of business he or she is in and the kind of goods or services being purchased. When a seller accepts a resale certificate in good faith, the seller is relieved of the responsibility of collecting sales tax.

Frequently Asked Questions

For instance, a grocery store may present a resale certificate to a paper products wholesaler when it purchases paper towels for resale. The wholesaler would not charge the grocery store sales tax. When the grocery store sells the paper towels to its customers, it collects sales tax.

The grocery store should not present resale certificates to vendors for items which it consumes. Examples of items which the store should pay sales tax on include shelving, signs, and cash registers.

A sample resale certificate, that may be photocopied, is shown on page 44 of this guide. Pads of certificates may be purchased at most stationery stores or you may download the certificate from the Department's web site.

Income from sales using resale certificates should be reported under the Wholesaling classification of the B&O tax. Sellers should retain the buyers' completed resale certificates in their business records for a period of five years.

- **Q** What sales tax rate should I collect and which local sales tax code should I report?
- A. Please see page 25 for instructions on determining your location code and tax rate. You may also access the Department's Geographic Information System (GIS) at http://dor.wa.gov.
- **Q.** I'm a contractor. How do I report my income?
- **A.** If you are building on your own land (speculative builder), you do not owe B&O or sales taxes when you sell the completed project. However, you must pay sales tax or use tax on all materials and subcontractor services that you purchase.

If you are building for someone else on their land (custom builder), you must charge sales tax and pay Retailing B&O tax on the entire contract price.

If you are working for another contractor who is not the owner of the land, that contractor should give you a completed resale certificate. You would not collect sales tax, but would pay Wholesaling B&O tax.

For additional information on all types of contracting, please refer to the Construction Tax Guide. To request a copy, call (800) 647-7706 or use the Publications Order Form in the back of this guide.

- **Q.** Is sales tax collected if goods purchased within this state are delivered outside of this state?
- **A.** If tangible personal property is purchased within this state and delivery occurs outside of this state, sales tax does not apply. The property must be shipped directly to the out-of-state location.
- **Q.** Should I collect sales tax from all nonresidents?
- **A.** The law allows a sales tax exemption on sales to certain nonresidents of Washington. The exemption applies to sales of goods for use outside of Washington and is only available to residents of states or provinces that impose a retail sales tax of less than three percent. This currently includes residents of:
 - Alaska
 - £ Colorado
 - £ Delaware
 - £ Montana
 - £ New Hampshire
 - Oregon
 - £ American Samoa
 - £ Commonwealth of Northern Mariana Islands
 - £
 - £ Puerto Rico
 - £ Virgin Islands
 - £ Alberta
 - £ New Brunswick
 - £ Newfoundland and Labrador
 - £ Nova Scotia
 - £ Northwest Territories
 - £ Nunavut
 - £ Quebec
 - **Yukon Territory**

Sales of meals, lodging, or other retail services consumed in Washington do not qualify.

Sellers are not required to honor the tax exemption. Those that do must verify and document the customers out-of-state address by checking one piece of photo identification. A customer may also complete a Buyers' Retail Sales Tax Exemption Certificate. See pages 41-42. (See ETA 2014.08.193)



Common Business Activities and Tax Classifications

This table shows the common classifications on the Combined Excise Tax Return. *It provides general reporting guidelines, not specific reporting instructions.* For instance, if you conduct multiple activities, it may be necessary to report under several B&O tax classifications. Specific activities, such as cigarette sales, may also be subject to other taxes. If you have questions, please call (800) 647-7706 or contact your local Revenue office.

Business Activity	Common Tax Classification *	Rules/Laws
Accounting, Bookkeeping, Tax Preparation	S&O	WAC 458-20-224
Actuarial	S&O	WAC 458-20-224
Advertising Agencies	S&O	WAC 458-20-218
Amusement & Recreation Services	RET, RST, RTA, S&O	WAC 458-20-183; RCW 82.04.050
Appraiser	S&O	WAC 458-20-224
Architects	S&O, RET, RST, RTA	WAC 458-20-170; 224
Athletic Clubs	RET, RST, RTA, S&O	WAC 458-20-183
Attorneys	S&O	WAC 458-20-207
Beauty Salon/Barber	S&O, RET, RST, RTA	WAC 458-20-138; 224; Beauticians Guide
Business Consulting	S&O	WAC 458-20-224
Car Wash	RET, RST, RTA	WAC 458-20-173
Catering	RET, RST, RTA, WHL, KCFB	WAC 458-20-119; 124; 12401
Child Care	CHI (School Age Children)	WAC 458-20-167; Child Care Operators Brochure
Collection Contracts (without escrow)	S&O	WAC 458-20-156
Commission Salespersons/Agents	S&O	WAC 458-20-159
Computer Services (all other activities)	S&O, RET, RST, RTA, WHL	WAC 458-20-155; 224 Special Notice 6/8/98
Consumer Goods	RET, RST, RTA, WHL, LIT	RCW 82.04.050
Construction	WHL, RET, RST, RTA, PRC, GOV	WAC 458-20-170; 17001; 171; 172; 173; Construction Tax Guide
Court Reporters	S&O	WAC 458-20-224
Credit Bureau Services	RET, RST, RTA	RCW 82.04.050
Data Processing	S&O	WAC 458-20-155
Dentists/Orthodontists	S&O, RET, RST, RTA	WAC 458-20-151
Design Services	S&O, RET, RST, RTA	WAC 458-20-224; RCW 82.04.050
Engineers	S&O, RET, RST, RTA	WAC 458-20-170; 224
Escrow Services	RET, RST, RTA	WAC 458-20-156
Farming for Hire	S&O	WAC 458-20-209
Games of Chance	S&O	WAC 458-20-131
Graphic Design	S&O, RET, RST, RTA	WAC 458-20-224; 155; RCW 82.04.050
Grocery & Convenience Stores	RET, RST, RTA, LIT	WAC 458-20-244; 243
Hotels, Motels	RET, RST, RTA, C&T, SHM, KCFB, S&O	WAC 458-20-118; 124; 12401; 166
Insurance Agent, Broker, Solicitor	IAC	WAC 458-20-164; 163
Insurance Adjuster	S&O	WAC 458-20-212
Computer Services	RET, RST, RTA, S&O, WHL	WAC 458-20-155; 224

^{*}See next page for explanation.



Common Business Activities and Tax Classifications

Business Activity	Common Tax Classification *	Rules/Laws
Internet Service Providers	S&O	WAC 458-20-155; 224
Janitorial	S&O	WAC 458-20-172
Landscape Gardeners	RET, RST, RTA	WAC 458-20-226; RCW 82.04.050
Laundry Services	RET, RST, RTA	WAC 458-20-165; 173; Special Notice 7/1/01
Legal, Arbitration, & Mediation	S&O	WAC 458-20-207; 224
Mailing Bureaus	RET, RST, RTA, WHL	WAC 458-20-141
Optometrists	S&O, RET, RST, RTA	WAC 458-20-150
Painting	RET, RST, RTA, WHL, GOV	WAC 458-20-173; 170; 17001
Photographers	RET, RST, RTA, RTA, WHL, S&O	WAC 458-20-140
Physicians	S&O	WAC 458-20-138; 151; 18801
Pressure Washing	RET, RST, RTA, WHL	WAC 458-20-173; RCW 82.04.050
Private Investigators	S&O	WAC 458-20-224
Protective Services	S&O	WAC 458-20-224
Rental of Equipment with Operator	RET, RST, RTA, WHL	WAC 458-20-211; RCW 82.04.050
Repair Tangible Personal Property	RET, RST, RTA, WHL	WAC 458-20-173
Restaurants	RET, RST, RTA, LIT, KCFB	WAC 458-20-12401; 119; 124, 244;
		Restaurant Guide
Royalties	ROY	RCW 82.04.2907
Sales of Goods to US Government	RET	WAC 458-20-190
Sales to State/Local Government/Schools	RET, RST, RTA	WAC 458-20-189
Secretarial/Clerical/Stenographers	S&O	WAC 458-20-224
Software	RET, RST, RTA, S&O	WAC 458-20-155; RCW 82.04.215
Taverns	RET, RST, RTA, LIT, KCFB, S&O	WAC 458-20-119; 124; 12401; 131; Tavern Guide
Taxi	URB, MTR	WAC 458-20-180; 179
Tour Operators	S&O, RET, RST, RTA	WAC 458-20-183; 258
Travel Agents	TAC	WAC 458-20-258
Trucking	URB, MTR	WAC 458-20-180; 179; 193D
Vending Machines	RET, RST, RTA, S&O	WAC 458-20-244, 187
Veterinarians	S&O, RET, RST, RTA	WAC 458-20-222; Veterinarians Guide

C&T = CHI = GOV =	Convention & Trade, page 17 Child Care B&O, page 14 Government Contracting B&O,	MTR = PRC =	Motor Transportation Public Utility Tax, page 17 Public Road Construction B&O, page 15	SHM = TAC =	Special Hotel/Motel, page 17 Travel Agent Commission B&O, page 13
	page 15	RET =	Retailing B&O, page 15	URB =	Urban Transportation Public
IAC =	Insurance Agent Commissions	ROY=	Royalties B&O, page 14		Utility Tax, page 17
	B&O, page 13	RST =	Retail Sales Tax, page 15	WHL =	Wholesaling B&O, page 14
KCFB =	King County Food & Beverage, page 16	RTA =	Regional Transit Authority, page 16		
LIT =	Litter Tax, page 16	S&O=	Service & Other Activities B&O, page 15		



Tax Classification Definitions

SECTION I

State Business and Occupation (B&O) Tax

**NOTE for Manufacturers and Extractors: All persons reporting manufacturing or extracting activities on lines 1, 2, 5, 6 and 7 must value their manufactured goods at the selling price (WAC 458-20-136). Also, report manufactured items, when sold, under either the wholesale or retailing classification, or both, depending on how the items are sold. To prevent double B&O taxation, complete Part II of the Multiple Activities Tax Credit (MATC) form (Schedule C) and take the MATC on line 61 of page 2 of the tax return. (See MATC form on page 40.)

Line 1

Extracting, Extracting for Hire: Removing natural resources from land or water. This includes logging, mining, quarrying, and fishing operations. Persons selling resources extracted in Washington must also report under line 9, wholesaling and/or line 15, retailing. A Multiple Activities Tax Credit (MATC, page 18) is available for persons extracting and selling natural resources in Washington. Note: Taxpayers are also subject to forest or fish taxes. To register for forest tax, call (800) 548-8829. A limited exemption is available to small timber harvesters. To register for fish tax, call (360) 902-7084. See ** on this page. (WAC 458-20-135; -13501; -259)

Line 2

Slaughtering, Breaking and Processing Perishable Meat - Wholesale: Slaughtering, breaking, and/or processing perishable meat products and/or selling the same at wholesale. If perishable meat products are sold at retail in Washington, report on line 15, retailing, line 16, retail sales tax, and line 28, litter tax. See Exempt Food Sales deduction, page 21, and ** on this page. (WAC 458-20-136)

Manufacturing Wheat into Flour, Soybean & Canola Processing: Manufacturing wheat into flour, soybeans into soybean oil, sunflower seeds into sunflower oil, and canola into canola oil, meal or canola byproducts. Persons selling these products in Washington must also report under line 9, wholesaling

and/or line 15, retailing, line 16, retail sales tax and line 28, litter tax. See MATC, page 18. Also, see Exempt Food Sales deduction, page 21, and ** on this page. (WAC 458-20-136)

Raw Seafood Products: Manufacturing seafood products which remain in a raw frozen, raw salted, or in a raw state at completion of the manufacturing process. Persons selling these products in Washington must also report under line 9, wholesaling and/or line 15, retailing, line 16, retail sales tax, and line 28, litter tax. See MATC, page 18. See Exempt Food Sales deduction, page 21, and ** on this page. (WAC 458-20-136)

Line 3

Travel Agent Commissions: Arranging transportation, lodging, meals, or other similar services which are purchased by the customer and where the

travel agent or agency merely receives a commission for arranging the service. (WAC 458-20-258)

International Charter, Freight Brokers, and Stevedoring: International trade, brokering or cargo business, stevedoring, and associated activities of moving goods and commodities in waterborne foreign commerce. (WAC 458-20-193D)

Line 4

Insurance Agents/Insurance Brokers Commission: Insurance agents, brokers, or solicitors. The amount of gross commissions received and not the gross premiums paid by the insured determines gross income. (WAC 458-20-164)

Line 5

Manufacturing Fresh Fruits and Vegetables:

Manufacturing by canning, preserving, freezing or dehydrating fresh fruits and vegetables in Washington. Sales must also be reported under line 9, wholesaling and/or line 15, retailing, line 16, retail sales tax, and line 28, litter tax. See MATC, page 18. Also, see Exempt Food Sales deduction, page 21, and ** on this page. (WAC 458-20-136)

Splitting or Processing of Dried Peas: Splitting or processing dried peas in Washington. Persons selling these products in Washington must also report

Tax Classification Definitions

under line 9, wholesaling and/or line 15, retailing, line 16, retail sales tax, and line 28, litter tax. See MATC, page 18. Also, see Exempt Food Sales deduction, page 21, and ** on page 13. (WAC 458-20-136)

Prescription Drug Warehousing: Operating a warehouse **and** reselling prescription drugs to persons selling at retail or to hospitals, clinics, health care providers, or other providers of health care services. Must be registered with the Federal Drug Enforcement Administration and the State Board of Pharmacy. (RCW 82.04.272)

Manufacturing Dairy Products: Manufacturing dairy products, such as milk, cheese, yogurt, ice cream, or whey from raw dairy materials, such as fluid or dehydrated milk or various milk products. This also includes sales of dairy products to buyers who transport the goods out of state. Sales must also be reported under line 9, wholesaling and/or line 15, retailing, line 16, retail sales tax, and on line 28, litter tax. See MATC, page 18 and Exempt Food Sales deduction, page 21. See ** on page 13. (RCW 82.04.260) See Tax Changes for Manufacturers of Dairy Products Special Notice.

Manufacturing Bio/Alcohol Fuel: Effective July 1, 2003, there is a new B&O tax classification and rate (0.00138) for qualifying biofuel manufacturers. See Biofuel Manufacturers Special Notice.

Line 6

Processing for Hire: Performing labor and mechanical services upon materials belonging to others resulting in a new, different or useful article of tangible personal property produced for sale or commercial or industrial use. If a person provides 20 percent or more of the value of materials, the income should be reported under the manufacturing classification. Persons who are processing for hire tangible personal property for consumers must also collect and report retail sales tax. Persons reporting under processing for hire are not subject to the retailing or wholesaling B&O tax with respect to these sales. Lines 15 and 16 will not be the same. See ** on page 13. (WAC 458-20-136)

Printing and Publishing: Persons printing and/or publishing newspapers, magazines, and periodicals must report income, including advertising income, under this classification. Persons who **both** print and

publish books, music, circulars, etc., report gross income, including advertising income, under printing and publishing. Persons who **only publish** books, music, circulars, etc., report advertising income on line 13, service and other activities. Persons selling printed and/or published material to consumers must also collect retail sales tax. Persons reporting under printing and publishing are not subject to the retailing or wholesaling B&O tax with respect to these sales. Lines 15 and 16 will not be the same. Litter tax, line 28, may also apply. See ** on page 13. (WAC 458-20-143; -144)

Line 7

Manufacturing: Producing a new, different or useful substance or article of tangible personal property for sale or commercial or industrial use. Persons selling items must also report under line 9, wholesaling and/or line 15, retailing. For products manufactured and sold in Washington, see MATC, page 18 and ** on page 13. (WAC 458-20-136)

Line 8

Royalties: Income from royalties or charges in the nature of royalties for the granting of intangible rights. The term *royalties* means compensation for the use of intangible property such as copyrights, patents, licenses, franchises, trademarks, trade names, and similar items. This classification does not include licenses for canned software, compensation relating to natural resources, such as mining or drilling rights. (RCW 82.04.2907)

Child Care: Care of children age eight and above or enrolled in the first grade or above when provided in non-church facilities. Care provided to children under the age of eight or enrolled in kindergarten or below is deductible under the *Other* deduction line (see page 22). Care provided to children in church facilities is exempt. See Child Care Operators fact sheet. (WAC 458-20-167)

Line 9

Wholesaling: Sales of tangible personal property and/or labor performed for persons who resell the same in the normal course of business. Wholesalers must obtain a completed Resale Certificate from their customer. See page 44 for a sample *Resale Certificate*. Merely obtaining a UBI/TRA number

Tax Classification Definitions

from the customer is not sufficient. (WAC 458-20-102)

Line 10

Warehousing: Operating a storage warehouse. **Note:** Rental of cold storage lockers should be reported on line 13, service and other activities. The rental of mini-storage units is exempt from the B&O tax. (WAC 458-20-182)

Radio and TV Broadcasting: Radio or TV advertising income. (WAC 458-20-241)

Public Road Construction: Building, repairing or improving roads, transportation facilities, bridges, or like facilities owned by municipal corporations, political subdivisions of the state, or the federal government which are used primarily for foot or vehicular traffic. Persons reporting public road construction activities owe **sales and/or use tax** on all materials installed or used. Persons building, repairing, or improving roads for the state of Washington report on line 15, retailing, and line 16, retail sales tax. See *Construction Tax Guide*. (WAC 458-20-171)

Government Contracting: Building, repairing or improving real property owned by the United States, its departments, institutions and instrumentalities, and city, county and Indian housing authorities. This classification applies only to construction contracts. Persons performing government contracting activities owe sales and/or use tax on all materials installed or used, regardless of supplier. Persons performing construction activities for state and local governments report on line 15, retailing, and line 16, retail sales tax. See *Construction Tax Guide*. (WAC 458-20-17001)

Chemical Dependency Centers: Effective July 27, 2003, there is a new B&O tax classification and rate (0.00484) for income received by qualifying chemical dependent/drug treatment facilities from government agencies. See the Drug Treatment Facilities Special Notice.

Line 11

Public or Nonprofit Hospitals: Operating public or nonprofit hospitals. (WAC 458-20-168; RCW 82.04.260)

Line 12

Cleanup of Radioactive Waste for US Government: Cleanup of radioactive waste resulting from production of weapons or nuclear research and development when the work is done for the federal government. (RCW 82.04.263)

Line 13

Service and Other Activities: This classification includes all other activities not otherwise classified. (WAC 458-20-224; RCW 82.04.290)

Line 14

Retailing of Interstate Transportation Equipment: Retail sales or repair of equipment or component parts used in interstate transportation or used in conducting deep sea fishing operations outside territorial waters of Washington. Sellers must obtain a *Buyers' Retail Sales Tax Exemption Certificate* from the buyer. See pages 41-42. (WAC 458-20-174; -175; -176)

Line 15

Retailing: Applies to all transactions subject to retail sales tax (see line 16, below). Sale, rental, repair, or installation (including labor) of tangible personal property purchased by consumers for their own use (not for direct resale or as an ingredient used to produce or process an article for resale). Includes transient lodging and some amusement, personal services and recreation activities. Construction (materials and labor) performed for consumers is a retail activity. (RCW 82.04.050)

SECTION II

State Sales and Use TaxLine 16

Retail Sales Tax: Retail sales tax applies to the sale, rental, repair, or installation (including labor) of tangible personal property purchased by consumers for their own use (not for direct resale or as an ingredient used to produce or process an article for resale.) Includes transient lodging and some amusement, personal services and recreation activities. Construction (materials and labor) performed for consumers is a retail activity. This line represents the state portion of the total sales tax collected. For local and regional taxes, see *Local Sales Tax*, Lines



Tax Classification Definitions

18-22 and *Regional Transit Authority Tax*, Line 26. (RCW 82.04.050; 82.08.020)

Line 17

Use Tax/Deferred Sales Tax: Use tax applies to all tangible personal property used in Washington when the state's sales tax has not been paid. The tax is based on the value of the goods at the time of first use in Washington. Effective June 1, 2002, the value of goods at time of first use has been changed to include shipping and handling charges. The purchase price usually determines the value of items. No deductions are allowed from use tax. However, there is a credit for the amount of sales and use tax paid by the user in another state (see page 20). This line represents the state portion of the total use tax owed. For local and regional taxes, see *Local Use Tax*, *Lines 23-25* and *Regional Transit Authority Tax*, *Line 26*. (WAC 458-20-178)

Note for Public Road Construction/Government Contracting/Environmental Remedial Actions:

If you are involved in any of these activities, you owe retail sales tax or use tax on all materials installed, applied, attached, or otherwise incorporated in your project. Persons involved in these activities are the consumers of all materials. (RCW 82.04.190)

SECTION III

Local City and/or County Sales and Use Tax

Lines 18-22

Local Sales Tax: Businesses collect both the state and local sales tax. For local tax codes and rates, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer. (WAC 458-20-145) You may also use the Department's Internet-based Geographic Information System (GIS) to search for a location's proper code and tax rate. Visit http://dor.wa.gov and click on the GIS icon.

Lines 23-24

Local Use Tax/Deferred Sales Tax: For local tax codes and rates, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer or the Department's Internet-based GIS. (WAC 458-20-145) **Note:** Sales/use tax may be due **each** time

the property passes to a new owner for use in Washington.

Line 25

Motor Vehicle Sales/Rentals/Leases: Effective July 1, 2003, motor vehicles are subject to an additional sales/use tax of 0.3 percent. The tax applies to sales, rentals and leases of motor vehicles (including trucks and motor homes) licensed for on-road use. This tax does not apply on retail car rentals that are subject to rental car tax. See Motor Vehicle Tax Special Notice.

Line 26

Regional Transit Authority (RTA) Tax:

Retail sales occurring within the RTA boundaries (portions of King, Pierce and Snohomish counties) are subject to an additional tax of four-tenths of one percent (.004). Businesses or persons located within the RTA area who owe use tax on tangible personal property will also owe the additional .004 on all items subject to the use tax. To determine if a location is within RTA boundaries, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer or the Department's GIS. Maps outlining the RTA boundaries can be obtained by contacting your local Revenue office or by calling (800) 647-7706. (RCW 81.104.170)

Line 27

King County Food and Beverage Tax: Sales of food and beverages in King County restaurants, taverns and bars which are subject to retail sales tax are also subject to this additional tax of one-half of one percent (.005). (WAC 458-20-12401)

Line 28

Litter Tax: Manufacturers, wholesalers and retailers making sales in 13 categories of products are subject to the litter tax. (WAC 458-20-243; RCW 82.19.010)

SECTION IV

Lodging Taxes

Lines 37-38

Transient Rental Income Information: Lodging provided for periods less than 30 consecutive days by hotels, motels, tourist courts, trailer camps, RV parks, bed and breakfasts, campsites, etc. To report tran-



Tax Classification Definitions

sient rental income, use the same location code as for reporting local sales tax. This information is used for distribution of funds to localities. This is not an additional tax to be collected. (WAC 458-20-166)

Lines 39-41

Convention and Trade Center Tax: King County hotels/motels must collect an additional convention and trade center tax. For local tax codes and rates, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer. See *** on page 27. (WAC 458-20-166)

Lines 42-44

Special Hotel/Motel Tax: Hotels/motels, RV parks, or any other type of lodging in certain areas must collect additional special hotel/motel taxes. To report the tax, use the same location code as for reporting local sales tax. For information about which areas impose the additional tax and tax rates, see the *Tax Return Information and Local Sales and Use Tax Changes* flyer. (WAC 458-20-166)

SECTION V

State Public Utility TaxLine 45

Water Distribution: Operation of a plant or system, including nonprofit, for the distribution of water for hire or sale. (WAC 458-20-179)

Line 46

Sewer Collection: Collection of sewerage. Note: The transfer, storage, treatment and disposal of sewerage is subject to the service and other activities B&O tax, line 13. (WAC 458-20-251)

Line 47

Power: Operation of a plant or system for the generation, production, or distribution of electrical energy for hire or sale. The tax is levied on the person making the final distribution within the state. (WAC 458-20-179)

Line 48

Gas Distribution: Operation of a plant or system for the production or distribution, for hire or sale, of natural and/or manufactured gas. (WAC 458-20-179)

Telegraph: Operation of a telegraph service. (WAC 458-20-179; RCW 82.16.010)

Line 49

Motor Transportation: Operation of any motor-propelled vehicle by which persons or property of others are moved for hire. **Note:** See Urban Transportation, line 50. (WAC 458-20-180)

Railroad: Operation of any railroad used for transportation of property or persons upon the line of any railroad operated in this state when such railroad is not owned or leased by the person engaging in such business. (WAC 458-20-179)

Railroad Car: Operation of cars used for transportation of property or persons upon the line of any railroad operated in this state when such railroad is not owned or leased by the person engaging in such business. (WAC 458-20-179)

Line 50

Urban Transportation: Operation of any motor-propelled vehicle by which persons or property of others are moved for hire within five miles of the corporate limits or entirely within the corporate limits of a city. (WAC 458-20-180)

Vessels Under 65 Feet: Operation of vessels under 65 feet upon waters entirely within Washington, except tugboats. (WAC 458-20-181)

Line 51

Other Public Service Business: Businesses not otherwise classified, subject to control by the state, or declared by law to be of a public service nature, such as certain airplane transportation, ferry, toll bridge, tugboat, or wharf businesses. (WAC 458-20-179)

SECTION VI

Other Taxes

Line 52

Tobacco Products: Distributors selling tobacco products at wholesale, or retailers purchasing tobacco products directly from out-of-state sellers. Tax is due when products are first brought into Washington. (WAC 458-20-185)

Credit Definitions

Line 53

Refuse Collection: Refuse tax is paid by customers and remitted by the refuse collectors on the charge for refuse collection only. Landfill charges are subject to the refuse collection tax. **Note:** Gross income is also taxable on line 13, service and other activities B&O tax. (WAC 458-20-250)

Line 54

Petroleum Tax: Persons first possessing petroleum products in Washington. **Note:** This is a special fund. Once a predetermined amount has been reached, this line will be shaded and no tax will be due. When the fund falls below the predetermined amount, the shading will be removed and the tax will be due again. (WAC 458-20-252)

Line 55

Hazardous Substance Tax: Persons first possessing hazardous substances in Washington. The tax is imposed on the value of the goods as defined by federal law as hazardous. (WAC 458-20-252)

Line 56

Intermediate Care Facilities for the Mentally Retarded (IMR): Facilities certified by the Department of Social and Health Services and the Federal Department of Health and Human Services to provide residential care under 42 U. S. C. Sec. 1396d(d). The tax is based on the gross income attributable to services for the mentally handicapped. For more information call (360) 902-7151. (RCW 82.65A)

Line 57

Solid Fuel Burning Device Fee: Retailers making sales of solid fuel burning devices collect the \$30 per unit fee from consumers. These devices include wood stoves, coal stoves, fireplaces, including masonry and zero clearance fireplace inserts, and other similar devices which burn solid fuel. (RCW 70.94.483)

Line 58

Syrup Tax: The syrup tax is \$1 per gallon on the number of gallons of syrup sold to produce carbonated beverages sold at wholesale and retail in Washington. (WAC 458-20-255)

Line 59

State Enhanced 911 Tax: Telecommunication companies are required to collect and remit a 20 cent per month fee on switched access lines to fund the Enhanced 911 (E911) telephone system. (RCW 82.14B)

Line 60

Quality Maintenance Fee on Nursing Facility Operators: Beginning July 1, 2003, nursing home operators are subject to a monthly fee of \$6.50 per patient - per patient day. See Nursing Facility
Operators - Quality Maintenance Fee Special Notice.

SECTION VII

Credits

Line 61

Multiple Activities Tax Credit (MATC): When a business performs more than one taxable activity for the same product, it reports each activity under the proper classification, but takes the MATC credit so B&O tax is not paid twice on the same amount. For instance, a business that both manufactures and sells a product at wholesale in Washington does not pay both manufacturing and wholesaling B&O tax. A credit is allowed so that B&O tax is paid only once. This also applies to a business that has paid a gross receipts tax to another state. Completion of the *Multiple Activities Tax Credit, Schedule C* is necessary each time credit is claimed. See page 40 of this guide. (WAC 458-20-19301)

Line 62

High Technology Credit: High technology businesses may claim a B&O tax credit for research and development activities in Washington. Businesses performing research and development in the following areas qualify for the high technology credit: advanced computing, advanced materials, biotechnology, electronic device technology, and environmental technology. Completion of the *Declaration Research and Development Credit* is necessary each time credit is claimed. (RCW 82.04.4452)

Line 63

Manufacturing Software/Programming Rural Employment B&O Credit: Businesses developing or manufacturing software in rural counties are

Credit Definitions

eligible for a B&O tax credit for employment positions created after July 1, 1999. The credit amount is \$1,000 for jobs created before July 1 of the credit year. The credit can be taken in the first year the position is created and for four years thereafter. Jobs created after July 1 are initially eligible for a \$500 tax credit in the first year and \$1,000 in the four following years. This credit expires on December 31, 2003. For more information, please call (800) 647-7706. (RCW 82.04.4456)

Line 64

Help Desk Services B&O Credit: Businesses providing information technology help desk services by telephone or electronically, from rural counties are allowed a B&O tax credit equal to the amount of B&O tax due from activities performed at the rural county location. Information technology help desk services consist of the following activities for software and hardware: maintenance; diagnostics and troubleshooting; installation; repair information and training; and upgrades. The tax credit expires on December 31, 2003. For more information, please call (800) 647-7706 or see Special Notice dated July 30, 1999. (RCW 82.04.4457)

Line 65

Alternatives to Field Burning B&O Credit:

Businesses who use structures and equipment as alternatives to field burning of cereal grains, and field and turf grass grown for seed are eligible to take a credit up to 50 percent of the amount of costs expended for constructing structures or acquiring machinery and/or equipment that are used more than half of the time for the reduction of field burning. The credit may not exceed your B&O tax liability or be carried over to subsequent calendar years. The credit must be claimed by the due date of the last tax return for the calendar year when the payment is made. Records must be kept to verify eligibility. This B&O tax credit expires on January 1, 2006. For more information, please call (800) 647-7706. (RCW 82.04.4459)

Line 66

International Services Credit: Businesses engaging in certain international services and creating and filling new employment positions in Community Empowerment Zones, or contiguous designated census tracts meeting certain unemployment and poverty criteria, may take the international services

B&O tax credit. International services must be provided to persons domiciled outside the United States or be for use primarily outside this country. See International Services District Business and Occupation Tax Credit Special Notice. (RCW 82.04.44525)

Line 67

Small Business B&O Tax Credit: Businesses whose B&O tax liability is below a certain level are entitled to a credit. The credit varies depending on the amount of B&O tax due (the total of all classifications) after all other B&O tax credits have been taken. The Small Business Tax Credit is available for businesses whose net B&O tax liability is below:

- £ \$71 for Monthly taxpayers
- £ \$211 for Quarterly taxpayers
- £ \$841 for Annual taxpayers

The Small Business Credit Table for monthly, quarterly, and annual filers is located on page 29 of this publication.

The table is also enclosed with the tax return. (WAC 458-20-

Line 68

Electric Utility Rural Economic Development Revolving Fund Public Utility Tax

Credit: Certain light and power businesses servicing rural areas are allowed a public utility tax credit of up to \$25,000 per year for amounts contributed to an electric utility rural economic development revolving fund. The total credit allowable in any calendar year is limited to \$350,000 on a first come, first served basis. The credit is also limited to 50 percent of amounts contributed to the fund. Unused credits can be carried forward to the following year if a credit form is submitted. For more information, please call (800) 647-7706. (RCW 82.16.0491)

Line 69

Bad Debt Tax Credit: Bad debt tax credit is allowed for retail sales tax which has been remitted to the Department, but has become uncollectible and written off for IRS purposes. Completion of a *Schedule B* form is necessary only if the sales tax rate at the time of sale is different from the current rate. When the rates are the same, the deduction

Deduction Definitions

may be taken on lines 15 and 16, retailing B&O tax and retail sales tax. See page 21 of this guide for an explanation of the Bad Debts deduction. (WAC 458-20-196)

Line 70

Hazardous Substance: Hazardous substance tax credit is allowed for the tax paid on the value of fuel carried from this state in the fuel tank of airplanes, ships, trucks, or other vehicles. In effect, this gives a tax credit for fuel that was taxed, but not used, in Washington. (WAC 458-20-252)

Line 71

Public Utility Tax Credit for Billing Discounts/ Qualified Contributions to a Low Income Home Energy Assistance Fund: Public Utility Tax credit is allowed for billing discounts and qualifying contributions made by light and power businesses or gas distribution businesses. For more information, please call (360) 902-7175 or (800) 647-7706. See Special Notice Public Utility Tax Credit.

Line 72

Other Credits:

Credit Memorandum: If you receive a credit memorandum from the Department of Revenue for previously overpaid taxes, write the credit amount on the Other Credits line of the tax return, and attach the Credit Memorandum.

Sales Tax Paid to Other States: Tangible personal property acquired for use in this state without payment of Washington sales tax is subject to use tax. If you acquire such property and paid sales or use tax to another state before using the property in Washington, you may take a credit for the amount of tax paid in the other state. To take the credit:

- 1. Identify the value of the goods on lines 17 and 23-24 on page 1 of the tax return (see pages 24-26 of this guide). This establishes the amount of use tax due in Washington.
- Identify the amount of sales and use tax paid to another state on line 72, Other Credits (up to the amount of state and local use tax due in Washington).
- 3. Attach documentation verifying the amount and in which state the sales or use tax was paid. Such documentation includes invoices, etc.

Deduction Detail

The deductions in this section apply to the classifications under which they are listed on the Deduction Detail sheet (pages 3 and 4 of the tax return). **Note: You must attach the Deduction Detail page to any tax return on which you take a deduction.** If the Deduction Detail pages are not completed and attached, the deduction will be disallowed and you may be billed for additional taxes, interest and penalties.

Advancements/Reimbursements, Returns and Allowances (Allowable on lines 5-15 and 16 (for returns and allowances only))

Amounts received as advancement or reimbursement when the customer or client alone is liable to pay for the procurement of goods and services. The taxpayer making the payment cannot have primary or secondary liability, other than as agent, to pay for the goods and services. See page 23 for information on returns and allowances. (WAC 458-20-111; -108)

Amounts Derived from Distribution of Water Through Irrigation Systems (Allowable on line 45)
Amounts derived from the distribution of water through an irrigation system, solely for irrigation purposes. (WAC 458-20-179)

Amounts Expended to Improve Consumers' Efficiency of Energy (Allowable on line 47)

Amounts expended to improve consumers' efficiency of energy use, or to otherwise reduce the use of electrical energy or gas by consumers, provided the installations of the measures to improve the efficiency were begun after June 12, 1980 and before January 1, 1990. (WAC 458-20-17901)

Amounts Paid to Another for Services Jointly Provided (Allowable on lines 45-51)

Amounts paid to a subcontractor of a public utility service that is jointly provided. This deduction is available to prime contractors of public utility services. Sellers of public utility commodities (gas, water, and electrical power) may also take a deduction under the *Other* line for sales for resale. Write "for resale" on the *Other* line. (WAC 458-20-179)

Amounts Received by Nonprofit Water Associations for Capital Projects (Allowable on line 45)

To qualify for this deduction, the income must be

derived from the distribution of water **and** be used

Deduction Definitions

for capital improvements. Amounts which meet only one of these conditions are not deductible. (WAC 458-20-179)

- Artistic/Cultural Activities (Allowable on lines 13, 15)
 Activities conducted by qualifying artistic or cultural organizations are not subject to B&O tax. (WAC 458-20-249)
- **Bad Debts** (Allowable on lines 1-16, 45-51, 53)
 Amounts previously reported and determined to be uncollectible. Must also be written off for IRS purposes. See page 19 of this guide, line 68, Bad Debt Tax Credit. (WAC 458-20-196)
- Cash and Trade Discounts (Allowable on lines 1-3, 5-16, 45-51) The amount of the discount may be deducted from the gross proceeds of sales if such amount was previously reported. Discounts are typically used as incentives for early payment. (WAC 458-20-108)
- Casual Sales/Accommodation Sales (Allowable on lines 9, 15) Casual sales consist of amounts received for sales of tangible personal property by persons not usually selling such items. Note: The seller must collect and remit the sales tax. Accommodation sales are amounts received by a business for selling goods at cost to a like business to fill an existing order. (WAC 458-20-106; -208)

Certain Initiation Fees/Dues/Contributions

(Allowable on line 13) Bonafide initiation fees and membership dues received by a business for which no goods or services are received and only give the payee the right to be a member. Contributions that are given as outright gifts for which no goods or services are received can also be deducted. (WAC 458-20-183)

- **Certain Network Telephone Service** (Allowable on line 16) Amounts for network telephone service, other than toll service, for residential customers and network telephone service paid for by using coins in a coin-operated telephone. (WAC 458-20-245)
- Consignment Sales (Allowable on lines 9, 14, 15)
 Sales of consigned goods when the seller collects and remits the retail sales tax. (WAC 458-20-159)

If you are the agent selling consigned goods (consignee), follow these steps:

- 1. Report commission income on line 13, service and other activities B&O tax.
- 2. Report the gross amount of consignment sales in column 1 on line 9, wholesaling; 14, retailing of interstate transportation equipment; or 15, retailing B&O tax.
- 3. In column 2 on line 9, 14, or 15, take a deduction for the gross amount of such sales.
- 4. On page 3, Deduction Detail, under the column titled *Line 14-Retailing of Interstate Transport...* or *Line 15-Retailing (B&O)*, take a deduction for the gross amount of sales on the line for *Consignment Sales*. If reporting on line 9, wholesaling, take a deduction on the line for *Other* and write the explanation "Consignment Sales."
- 5. In column 1 on line 16, state retail sales tax, copy the amount from line 15 column 1. For information about completing line 16, see page 24 of this guide.
- 6. Complete lines 18-22, local sales tax. For information about completing lines 18-22, see page 26 of this guide.

If you are the owner of consigned goods (consignor), follow these steps:

- 1. Report the gross amount of consignment sales in column 1 on line 9, wholesaling; 14, retailing of interstate transportation equipment; or 15, retailing B&O tax. Do not take any deductions for Washington sales of consignment goods.
- 2. In column 1 on line 16, state retail sales tax, copy the amount from line 15.
- 3. In column 2 on line 16, take a deduction for the gross amount of consignment sales.
- 4. On page 4, Deduction Detail, under the column titled *Line 16-Retail Sales Tax*, take a deduction for the gross amount of sales on the line for *Other* and write the explanation "RST paid by (seller's tax reporting account number)."

Exempt Food Sales (Allowable on line 16)

Most foods sold by retail businesses are exempt from retail sales tax. However, if the seller requires a food handler's permit to sell the food items, the sale is usually taxable. Additionally, bottled water and carbonated beverages are not exempt food items. (WAC 458-20-244)

Deduction Definitions

Freight on Out-of-State Deliveries (Allowable on lines 5-7) Freight and delivery costs incurred by a Washington manufacturer for out-of-state shipments. See ** on page 13. (WAC 458-20-136)

Gambling/Prizes/Cash Pay-Outs (Allowable on line 13) Amounts paid out or value of merchandise given as prizes in games of chance. (WAC 458-20-131)

Interest on Certain Investments, Loans, and/or Obligations (Allowable on line 13)

Interest received on investments or loans primarily secured by first mortgages or trust deeds on nontransient residential properties. Interest received on obligations of the state of Washington, its political subdivisions, and municipal corporations. Interest received on direct obligations of the federal government. (Interest attributable to loans or other financial obligations on which the federal government is merely a guarantor or insurer does not qualify.) (WAC 458-20-146; -14601)

Interstate and Foreign Sales (Allowable on lines 5, 9,10, 12-16, 45, 47-52) Goods sold and delivered to customers outside of Washington or transportation of persons or goods across state or international boundaries. Documentation is necessary. Note:

Manufacturers and extractors who sell outside of Washington must report under line 7, manufacturing, or line 1, extracting classifications; this deduction is not valid for those classifications. Service providers must physically render the service outside state boundaries. (WAC 458-20-193; -193C; -194)

Low Density/Wholesale Power Costs

(Allowable on line 47) This applies only to those light and power businesses with retail power rates exceeding the state average power rates. (RCW 82.16.053; ETA 2002.16.179)

Motor Vehicle Fuel Tax (Allowable on lines 9, 15)
The selling price of motor vehicle fuel includes state and federal fuel taxes. B&O tax does not apply to these taxes. This deduction allows the wholesaler or retailer to exclude fuel taxes. Note: Only sellers of fuel may take this deduction. (WAC 458-20-126)

Motor Vehicle Fuel Sales (Allowable on line 16)
Sales of gasoline, diesel, and other fuels. **Note:** Only

sellers of fuel may take this deduction. (WAC 458-20-126)

Newspapers (Allowable on line 16) Sales of newspapers are not subject to sales tax. This does not include publications that are bound.

This does not include publications that are bound and/or stapled. (WAC 458-20-143)

No Local Activity (Allowable on lines 9, 15) Sales made in Washington by an out-of-state seller without activities in Washington, which establish, maintain or facilitate a market for its products or services. This also includes sales of consumer products made to or through a direct seller's representative. (WAC 458-20-193; -246)

Other (Allowable on lines 1-16, 45-55)

Most allowable deductions are listed on the Deduction Detail sheet. Your business, however, may have a specific deduction allowed by law that is not listed. Please refer to the statute governing your type of business, or call your local Revenue office to ensure the deduction is valid. Invalid deductions will be disallowed. Use of the *Other* deduction line requires appropriate documentation or explanation. A 'resale' deduction is not valid under retail sales tax. Report amounts sold for resale under the wholesaling classification of the B&O tax. Also, there are no deductions for labor, materials, or any other costs of doing business.

Prescription Drugs/Hearing Aids/Lenses/Etc.

(Allowable on line 16) Sales of the above items for human use are exempt from sales tax when the buyer presents a prescription. (WAC 458-20-18801)

Prescription Drugs Sold by Publicly Operated or Nonprofit Hospitals (Allowable on line 15)

Sales of prescription drugs by religious or charitable nonprofit organizations operating kidney dialysis facilities, certain nursing homes, and homes for unwed mothers. (WAC 458-20-168)

Purebred Livestock for Breeding (Allowable on line 16) Sales of purebred livestock for breeding purposes where the animals are registered with a nationally recognized breed association, including dogs and cats. Sellers must receive and retain an exemption certificate from the buyer. See pages 41-42. (WAC 458-20-122)

Deduction Definitions

Qualified Nonresident Sales (Allowable on line 16) Sales of tangible personal property for use outside of Washington by residents of: Alaska, Delaware, Montana, New Hampshire, Oregon, American Samoa, Guam, Northern Mariana Islands, Puerto Rico, the U.S. Virgin Islands, Alberta and the Yukon Territory. Tax exempt sales to these residents are at the discretion of the seller. Note: When making tax exempt sales, the seller must see photo identification, such as a drivers license, issued by the buyer's state of residence. The seller must also record certain information. This exemption only applies to sales of goods which will not be used in Washington. It does not apply to lodging, restaurant meals, or other sales which involve consumption in Washington. See Excise Tax Advisory (ETA) 316.08.193 and pages 41-42.

Radio/TV Advertising (Allowable on line 10)

Gross receipts from national, network, or regional advertising may be deducted from radio and television broadcasting stations' gross income reported or the 'standard deduction' may be applied. The standard deduction is a percentage determined annually from statistics published by the Federal Communications Commission. (WAC 458-20-241)

Returned or Destroyed Goods (Allowable on line 52) Deduction for tobacco products destroyed or returned to the manufacturer on which the tax was previously paid. (WAC 458-20-185)

Returns and Allowances (Allowable on line 16)
Amount of the sales price on which sales tax has been returned or credited to the purchaser. (WAC 458-20-108)

Ride Sharing Vans (Allowable on line 16)
Sales of passenger motor vehicles which are to be used as ride-sharing vehicles. (RCW 82.08.0287)

Sales of Feed to Fish Farmers (Allowable on line 16) Sales of feed to fish farmers. Sellers must receive a resale certificate from the buyer. (WAC 458-20-102; -122)

Sales of Manufacturing Machinery/Equipment and Installation Labor (Allowable on line 16)

Sales and leases of machinery and equipment, including repair and replacement parts with a useful life in excess of one year, to manufacturers and

processors for hire for direct use in manufacturing operations. This exemption includes charges for installation, labor and services. Sellers must obtain an exemption certificate from the buyer. See pages 41-42. (WAC 458-20-13601)

Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays (Allowable on line 16)

Purchases of art objects or property by artistic or cultural organizations for use in displaying art objects or providing exhibitions are exempt from sales tax. The seller must obtain an exemption certificate from the buyer. See pages 41-42. (WAC 458-20-249)

Sales to Enrolled Indian Tribal Members with Delivery on the Reservation (Allowable on line 16)

Sales delivered on Indian reservations or trust lands to an enrolled member of that tribe. Every member of a recognized tribe has an enrollment document. A seller making a tax exempt sale to a Native American must copy the information. Records must show that the seller, its employees, or a for-hire carrier acting as the vendor's agent, delivered the goods to, or performed services on, the reservation or trust land of the tribe in which the purchaser is enrolled. **Note:** An exemption certificate is necessary for sales of automobiles delivered on the reservation or trust land. Copies should be kept by the buyer and seller. See pages 41-42. (WAC 458-20-192)

Sales to Other Refuse Collectors (Allowable on line 53) Persons who collect the refuse collection tax and who, themselves, use the services of others for the transfer, storage, or disposal of the waste collected are not required to again pay the tax to such other service providers. The refuse collection business must provide the other refuse service provider with a refuse collector's exemption certificate. (WAC 458-20-250)

Sales to US Government (Allowable on lines 16, 52, 53) Sales of tangible personal property or labor to repair or install tangible personal property for the U.S. Government, its institutions, departments, and industries. (WAC 458-20-185; -190; -250)

Tax Deferral Investment Certificate Number

(Allowable on line 16) Sales to persons approved for sales tax deferral by the Department of Revenue. Sellers must keep a copy of the purchaser's deferral certificate. (RCW 82.60; 82.61; 82.63)



Tax In Gross (Allowable on lines 15, 16)
Used to "back out" the amount of retail sales tax included in the gross amount reported on lines 15 and 16 only if the gross amount includes retail sales tax.

Taxable Amount for Tax Paid at Source

(Allowable on line 16) Amount on which sales tax was previously paid on goods purchased for resale without intervening use. (WAC 458-20-102)

Trade-In Allowance (Allowable on line 16)
Sales tax does not apply to the value of property traded in on the purchase of property of the same kind. B&O tax does apply to that value. (WAC 458-20-247)

he following section gives you instructions and helpful tips for completing the Combined Excise Tax Return. It explains the steps necessary to determine the amount of tax due, and provides examples for your reference.

SECTION I

State Business and Occupation (B&O) Tax

Business & Occupation Tax, Lines 1-15

- 1. Review the definitions of the business and occupation (B&O) tax classifications on pages 13-15 of this guide. Locate the proper tax classification for your business activities on page 1 of the tax return, lines 1-15.
- 2. In column 1, on the line for the appropriate B&O tax classification, write the gross income, gross proceeds of sales, or the value of products resulting from your Washington business activities.

3. There are no deductions for the cost of doing business, such as labor, materials, overhead, etc. However, the statute allows certain deductions. To determine if you have deductible income for column 2, refer to the deduction definitions on pages 20-24 of this guide.

For allowable deductions, follow these steps:

- a) On pages 3 and 4, **Deduction Detail**, locate the line number and activity that correspond to the line number of your B&O tax classification on page 1 of the tax return.
 - For example, if you report wholesale sales on page 1, line 9 and you have deductions from wholesale sales, you must identify those deductions on page 3 under the classification titled "Line 9-Wholesaling."
- b) Write the amount of your deduction next to the appropriate deduction type.
- c) Write the total amount of deductions in the *Total* box.
- d) Transfer the amount in the *Total* box to column 2 of the corresponding line (tax classification) on page 1.
- 4. Subtract column 2 from column 1 on page 1 of the tax return. Write this amount in column 3. This is your taxable amount.
- 5. Multiply each taxable amount in column 3 by the rate in column 4 and write this amount in column 5.
- 6. Total the amounts in column 5, lines 1-15, and write this amount in the *Total B&O Tax* box.

SECTION II

State Sales and Use Tax State Retail Sales Tax, Line 16

- 1. On line 16, column 1, copy the amount from line 15, column 1. Amounts on lines 15 and 16, column 1, **must be the same**. (Exception: If you are a printer and publisher, or a processor for hire, see page 14 of this guide.)
- 2. The statute allows certain sales tax deductions. To determine if you have deductible income for column 2, refer to the deduction definitions on pages 20-24 of this guide.



For allowable sales tax deductions, follow these steps:

- a) Find the classification titled "Line 16-Retail Sales Tax" on page 4, Deduction Detail, of the tax return. This corresponds to Line 16, retail sales, on page 1.
- b) Write the amount of your deduction next to the appropriate deduction type.
- c) Write the total amount of deductions in the *Total* box.
- d) Transfer this amount to line 16, column 2 on page 1.
- 3. Subtract column 2 from column 1 on page 1 of the tax return. Write this amount in column 3. This is your taxable amount.
- 4. Multiply the taxable amount in column 3 by the rate in column 4 and write this amount in column 5.

State Use Tax, Line 17

- 1. On line 17, column 1, write the value of articles used.
- 2. Multiply the amount in column 1 by the rate in column 4. Write this amount in column 5, line 17. (To receive credit for sales tax paid to other states, see page 20, line 71.)

Total State Sales and Use Tax, Lines 16 - 17

- 1. Total the amounts in column 5, lines 16-17.
- 2. Write amount in the *Total State Sales & Use Tax* box.

SECTION III

Local City and/or County Sales and Use Tax

To report the local sales and/or use tax correctly on the return, it's important to know the rules used to determine the proper location code. Please review the rules and examples below and the instructions that follow.

Determining Location Codes (WAC 458-20-145)

Sales of Tangible Personal Property Originating in Washington State — Businesses making sales of products must use the location code that corresponds to the place from where the product was delivered. Usually this is the retail outlet where the sale occurs. If the

delivery is made from a warehouse at a separate location, the location of the warehouse determines the correct location code.

£ **Example:** A customer from Gig



Harbor orders goods from a store located within the city limits of Tacoma. It makes no difference whether the customer picks up the goods, or the Tacoma store makes the delivery. The sale occurs at the Tacoma store. Thus, the location code and rate for Tacoma apply.

Sales of Tangible Personal Property Originating in Another State — Businesses making sales of goods that originate in another state must use the location code and tax rate that correspond to the location of the in-state facility, office, agent or other representative that participates in the sale. The buyer's location will determine the location code and tax rate only if the seller has no instate facility, outlet, agent or other representative that participates in the sale.

- £ **Example**: A customer from Olympia orders goods from a business in Los Angeles. The seller has a representative who participates in the sale and lives in Federal Way. Thus, the location code and tax rate for Federal Way apply.
- £ **Example**: A customer from Wenatchee orders goods from a Minneapolis company that does not maintain an in-state facility, office, agent, or other representative. The location code and tax rate for Wenatchee apply.

Sales of Retail Services, Installation and Construction — Businesses performing retail services or selling products requiring installation must use the location code that corresponds to the place where the service or installation occurs.

£ Example: A Bellevue store sells carpet to a Redmond customer. As a condition of sale, the Bellevue store agrees to install the carpet in the customer's Redmond home. The Bellevue store will collect sales tax at the Redmond rate. (If the Bellevue store merely delivers the carpet without installation, the sale is subject to tax at the Bellevue rate. See prior example for sales of tangible personal property.)



Lease or Rental of Tangible Personal Property — For short-term leases, the seller's (lessor) location determines the applicable tax rate. Short-term leases are generally for less than 30 days and do not require periodic payments.

£ **Example**: A Spokane business rents a rototiller to a customer in Airway Heights for two days. The business will collect the applicable rate for Spokane.

For long-term leases, the customer's (lessee) location determines the applicable tax rate. Long-term leases are generally 30 days or more and require periodic payments.

£ **Example**: A person in Yakima enters into a 36-month vehicle lease with a Seattle leasing company. The Seattle company will collect the applicable rate for Yakima.

If you have any questions about properly coding local sales and use tax, please contact your nearest Department of Revenue office, or call (360) 902-7170.

Reporting Local Sales and Use Tax Rate Changes — Special instructions apply if local tax jurisdictions change tax rates or, due to incorporation, change their four-digit location codes. Please refer to WAC 458-20-197; -199; -235 for specific reporting instructions.

Local Sales Tax, Lines 18-22

- 1. On lines 18-22, write the location code(s) and rate(s) in the appropriate columns for each location where retail sales took place. For hotels/motels in King County, see *** on page 27. If possible, please list location codes in numerical order. For local tax codes and rates, refer to the *Tax Return Information and Local Sales and Use Tax Changes* flyer sent with the tax return each quarter. If more space is needed, complete the *Addendum* on page 43.
- 2. Write the taxable amount for each location code in the Taxable Amount column.
- 3. Total the amounts in the Taxable Amount column and write this amount in the *Total Taxable* box. **This amount must be the same as line 16, column 3**.
- 4. Multiply each taxable amount by the rate. Write the amount(s) in the Tax Due City or County column. Do not include Regional Transit Authority, King County Food and Beverage, or Litter taxes here (see page 16 of this guide).
- 5. Total the amounts in the Tax Due City or County

column and write this amount in the *Total* box.

Local Use Tax, Lines 23-24

- 1. On lines 23-24, write the location code(s) and rate(s) in the appropriate columns for each location in which tax is due. If possible, please list location codes in numerical order. For local tax codes and rates, see the *Tax Return Information and Local Sales and Use Tax Changes* flyer sent with the tax return each quarter. If more space is needed, use *Local Sales and Use Tax Addendum*. See sample on page 43.
- 2. Write the value of articles amount for each location code in the Value of Articles column.
- 3. Total the amounts in the Value of Articles column and write this amount in the *Total Value of Articles* box. **This amount must be the same as line 17, column 1**.
- 4. Multiply the value of articles amount for each location by the rate. Write the result(s) in the Tax Due City or County column. Do not include Regional Transit Authority, King County Food and Beverage, or Litter taxes here (see page 16 of this guide).
- 5. Total the amounts in the Tax Due City or County column and write this amount in the *Total* box.

Regional Transit Authority (RTA) Tax, Line 26

Do not include RTA tax with the local sales tax and/or use tax computation on lines 18-24.

- 1. Review the definition of this tax on page 16 of this guide. For sales occurring within RTA boundaries of King, Pierce, and Snohomish counties, write the total taxable amount in the Taxable Amount column on line 26.
- 2. Multiply the taxable amount by the rate shown. Write this amount in the Tax Due column.

King County Food and Beverage Tax, Line 27

Do not include King County Food and Beverage Tax with the local sales tax computation.

- 1. Review the definition of this tax on page 16 of this guide. Write the taxable amount in the Taxable Amount column on line 27.
- 2. Multiply the taxable amount by the rate shown. Write this amount in the Tax Due column.

Litter Tax, Line 28

- 1. Review the definition of this tax on page 16 of this guide or see WAC 458-20-243.
- 2. Write the gross proceeds of sales for applicable products in the Taxable Amount column on line 28.
- 3. Multiply the taxable amount by the rate shown. Write



this amount in the Tax Due column.

Totals, Page 1

- 1. Total all tax due amounts on page 1. This includes totals for B&O Tax, State Sales and Use Tax, Local Sales and Use Tax, RTA Tax, King County Food and Beverage Tax, and Litter Tax. Write the total on line 29.
- 2. If you do not have lodging taxes, state public utility taxes or other taxes, skip to Section VII, Credits.

SECTION IV

Lodging Taxes

The *Tax Return Information and Local Sales and Use Tax Changes* flyer sent with your tax return each quarter includes the rates for Lodging Taxes. To report lodging locations, use the same location codes used for reporting local sales tax. For hotels/motels in King County, see *** on this page. For lodging tax classification definitions, see pages 16-17 of this guide.

Transient Rental Income Information, Lines 37-38

- 1. Write the four-digit location code(s) on page 2, lines 37-38, in the appropriate column.
- 2. Write the income from transient lodging for each location code in the Income column. There is no tax computation required for lines 37-38. Write "0" and attach an explanation if there was no lodging income for the reporting period.

Convention and Trade Center Tax, Lines 39-41

- 1. Write the location code(s) and rate(s) for each location in the appropriate columns on page 2, lines 39-41.
- 2. Write the taxable amount for each location in the Taxable Amount column.
- 3. Multiply the taxable amount by the rate and write this amount in the Tax Due column.
- 4. Total the amounts in the Tax Due column and write this amount in the *Total Convention & Trade Center Tax* box.

***NOTE: Hotels/motels located in King County that pay Convention and Trade Center Tax have special reporting of their local sales tax for lodging (lines 18-22). These hotels/motels need to report their local sales tax from lodging sales using a location code of 50XX and all other sales using the normal 17XX

location code. The last two digits of the 50XX location code would be the same as their 17XX location code. When reporting Convention and Trade Center tax, use 17XX location codes. For assistance with this special reporting, call (360) 902-7063.

Special Hotel/Motel Tax, Lines 42-44

- 1. Write the location code(s) and rate(s) for each location in the appropriate columns on page 2, lines 42-44.
- 2. Write the taxable amount for each location in the Taxable Amount column.
- 3. Multiply the taxable amount by the rate and write this amount in the Tax Due column.
- 4. Total the amounts in the Tax Due column and write this amount in the *Total Special Hotel/Motel Tax* box.

SECTION V

State Public Utility Tax State Public Utility Tax, Lines 45-51

- 1. Review the definitions of the public utility tax classifications on page 17 of this guide. Locate the proper tax classification for your public utility activities on page 2 of the tax return, lines 45-51.
- 2. In column 1, on the line for the appropriate public utility tax classification, write the gross income from your public utility activities.
- 3. The statute allows certain deductions for the public utility tax. To determine if you have deductible income for column 2, refer to the deduction definitions on pages 20-24 of this guide. For allowable deductions, follow these steps:
 - a) On page 4 of the Deduction Detail, locate the column that corresponds to the line number of your Public Utility tax classification on page 2 of the tax return. For example, if you report income for urban transportation activities on line 50 and you have deductions for column 2, you must identify those deductions on page 4 under the column titled *Line 50-Urban Transportation; Vessels.* . .
 - b) Write the amount of your deduction across from the appropriate deduction type.
 - c) Write the total amount of deductions in the *Total* box.
 - d) Transfer this amount to column 2 of the corresponding line (tax classification) on page 2.
- 4. Subtract column 2 from column 1 on page 2 of the



tax return. Write this amount in column 3. This is your taxable amount.

- 5. Total column 3, lines 45-51. If the total taxable amount of State Public Utility Taxable classifications (in column 3) is less than \$2,000 monthly, \$6,000 quarterly, or \$24,000 for annual filers, NO Public Utility Tax is due. Write "0" in the *Total State Public Utility Tax* box and proceed to Section VI. If the combined total is greater than \$2,000 per month, \$6,000 per quarter, or \$24,000 for annual filers, go to Step 6.
- 6. Multiply each taxable amount in column 3 by the rate in column 4 and write this amount in column 5.
- 7. Total the amounts in the Tax Due column and write this amount in the *Total State Public Utility Tax* box.

SECTION VI

Other Taxes

Review the definitions of other taxes on pages 17-18 of this guide. Find the proper tax classification for these taxes on page 2 of the tax return, lines 52-60. It is important to note that gross income under the tobacco products, petroleum, and hazardous substances taxes is based on the wholesale value of the product. The IMR tax is based on gross income; the solid fuel burning device fee is based on the number of devices sold; syrup tax is based on gallons of syrup sold; and state Enhanced 911 tax is based on the number of switched access lines.

Lines 52-55

- 1. In column 1 on the line for the appropriate tax, write the gross amount.
- 2. The statute provides certain deductions for income reported on lines 52-55. To determine if you have deductible income for column 2, refer to the deduction definitions on pages 20-24 of this guide. For allowable deductions, follow these steps:
 - a) On page 4 of the Deduction Detail, locate the column that corresponds to the line number of your tax classification on page 2 of the tax return. For example, if you report sales of tobacco products on line 52 and you have deductions for column 2, you must identify those deductions on page 4 under the column titled *Line 52-Tobacco Products*.
 - b) Write the amount of your deduction across from the appropriate deduction type.
 - c) Write the total amount of deductions in the *Total* box.
 - d) Transfer this amount to column 2 of the corresponding line (tax classification) on page 2 of the

tax return.

- 3. Subtract column 2 from column 1 on page 2 of the tax return. Write this amount in column 3. This is your taxable amount.
- 4. Multiply each taxable amount in column 3 by the rate in column 4 and write this amount in column 5.

Line 56

- 1. In column 3, write the adjusted taxable income from services for the mentally handicapped.
- 2. Multiply the taxable amount by the rate in column 4 and write this amount in column 5.

Lines 57-59

- 1. Write the number of items sold in the Quantity Sold column.
- 2. Multiply this amount by the rate shown and write this amount in the Tax Due column.

Line 60

- 1. Write the total number of patient days less Medicare days.
- 2. Multiply this number by the amount shown and write this amount in the Tax Due column.

Total Other Taxes, Lines 52-60

- 1. Total the amounts in the Tax Due column, lines 52-60.
- 2. Write this amount in the *Total Other Taxes* box.

Totals, Page 2

- Total all tax due amounts for page 2. This includes Convention and Trade Center Tax, Special Hotel/ Motel Tax, State Public Utility Tax, and Other Taxes.
- 2. Write this amount on line 30, page 1.

SECTION VII

Credits Lines 61-72

- 1. Review the credit definitions on pages 18-20 of this guide and enter the credit amount(s) on the appropriate line(s), excluding the Small Business B&O Tax Credit, line 67.
- 2. To calculate the Small Business B&O Tax Credit, total all B&O credits, lines 61-66, and subtract from the total B&O liability on page 1, Section I, to reach your net B&O tax.
 - a) Find the total net B&O tax due in the following



- tables according to your reporting frequency.

 Bead across to the next column. This is the amount of your Small Business B&O Tax

 Credit. (If your total net B&O tax due is less than \$36 for monthly, \$106 for quarterly, or \$421 for annual filers, the Small Business B&O Tax Credit is equal to your net B&O tax due.)
- c) Write the amount on line 67.

	Monthly Table											
If you B&O	r total tax is:	Your small business B&O tax credit is:		f your total Your small busing B&O tax is: B&O tax credit								
At least	But less than		At least	But less than								
\$0	\$36	1	\$51	\$56	\$20							
		of B&O tax due	\$56	\$61	\$15							
\$36	\$41	\$35	\$61	\$66	\$10							
\$41	\$46	\$30	\$66	\$71	\$ 5							
\$46	\$51	\$25	\$71	or more	\$ 0							

	Quarterly Table											
If your B&O		Your small business B&O tax credit is:	If your B&O ta		Your small business B&O tax credit is:							
At least	But less than		At least than									
\$ 0	\$106	Equal to the amount	\$156	\$161	\$55							
		of B&O tax due	\$161	\$166	\$50							
\$106	\$111	\$105	\$166	\$171	\$45							
\$111	\$116	\$100	\$171	\$176	\$40							
\$116	\$121	\$ 95	\$176	\$181	\$35							
\$121	\$126	\$ 90	\$181	\$186	\$30							
\$126	\$131	\$ 85	\$186	\$191	\$25							
\$131	\$136	\$ 80	\$191	\$196	\$20							
\$136	\$141	\$ 75	\$196	\$201	\$15							
\$141	\$146	\$ 70	\$201	\$206	\$10							
\$146	\$151	\$ 65	\$206	\$211	\$ 5							
\$151	\$156	\$ 60	\$211	or more	\$ 0							

	Annual Small Business B&O Tax Credit Table											
If You B&O	r Total Tax is:	Your Small Business B&O Tax Credit is:		ur Total Tax is:	Your Small Business B&O Tax Credit is:		our Total O Tax is:	Your Small Business B&O tax credit is:				
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than					
\$ 0	\$421	Equal to the Amount of B&O Tax Due	\$561	\$566	\$280	\$706	\$711	\$135				
\$421	\$426	\$420	\$566	\$571	\$275	\$711	\$716	\$130				
\$426	\$431	\$415	\$571	\$576	\$270	\$716	\$721	\$125				
\$431	\$436	\$410	\$576	\$581	\$265	\$721	\$726	\$120				
\$436	\$441	\$405	\$581	\$586	\$260	\$726	\$731	\$115				
\$441	\$446	\$400	\$586	\$591	\$255	\$731	\$736	\$110				
\$446	\$451	\$395	\$591	\$596	\$250	\$736	\$741	\$105				
\$451	\$456	\$390	\$596	\$601	\$245	\$741	\$746	\$100				
\$456	\$461	\$385	\$601	\$606	\$240	\$746	\$751	\$ 95				
\$461	\$466	\$380	\$606	\$611	\$235	\$751	\$756	\$ 90				
\$466	\$471	\$375	\$611	\$616	\$230	\$756	\$761	\$ 85				
\$471	\$476	\$370	\$616	\$621	\$225	\$761	\$766	\$ 80				
\$476	\$481	\$365	\$621	\$626	\$220	\$766	\$771	\$ 75				
\$481	\$486	\$360	\$626	\$631	\$215	\$771	\$776	\$ 70				
\$486	\$491	\$355	\$631	\$636	\$210	\$776	\$781	\$ 65				
\$491	\$496	\$350	\$636	\$641	\$205	\$781	\$786	\$ 60				
\$496	\$501	\$345	\$641	\$646	\$200	\$786	\$791	\$ 55				
\$501	\$506	\$340	\$646	\$651	\$195	\$791	\$796	\$ 50				
\$506	\$511	\$335	\$651	\$656	\$190	\$796	\$801	\$ 45				
\$511	\$516	\$330	\$656	\$661	\$185	\$801	\$806	\$ 40				
\$516	\$521	\$325	\$661	\$666	\$180	\$806	\$811	\$ 35				
\$521	\$526	\$320	\$666	\$671	\$175	\$811	\$816	\$ 30				
\$526	\$531	\$315	\$671	\$676	\$170	\$816	\$821	\$ 25				
\$531	\$536	\$310	\$676	\$681	\$165	\$821	\$826	\$ 20				
\$536	\$541	\$305	\$681	\$686	\$160	\$826	\$831	\$ 15				
\$541	\$546	\$300	\$686	\$691	\$155	\$831	\$836	\$ 10				
\$546	\$551	\$295	\$691	\$696	\$150	\$836	\$841	\$ 5				
\$551	\$556	\$290	\$696	\$701	\$145	\$841	or more	\$ 0				
\$556	\$561	\$285	\$701	\$706	\$140							



Finishing Your Tax Return

- 3. Total all credits, lines 61-72, and write this amount in the *Total Credit* box. Transfer this amount to Section VIII, line 33 on page 1 of the tax return.
- 4. Attach any documents required to support your credit(s) to the tax return.

SECTION VIII

Totals

- 1. Verify that all totals from pages 1 and 2 have been transferred to Section VIII on page 1.
- 2. Write any rental car tax due from the *Rental Car Tax Addendum* on line 31.
- 3. Add lines 29-31. Write the subtotal on line 32.
- 4. Subtract line 33 from line 32; write the subtotal on line 34.
- 5. If you file this tax return **after** the due date printed on your tax return, you owe a penalty. See penalty rates on the front of the tax return above the signature line. Multiply the penalty rate you owe by the subtotal on line 34, and write this on line 35.*
- 6. If reporting taxes for prior year(s), you may owe interest on line 36. Use the following steps for calculating:
 - a) Count the number of days from the first day of the month following the month the return was due, to the date of payment (postmark date or date physically brought in to the Department of Revenue office).
 - b) Divide this figure by 365.
 - c) Multiply the figure calculated in step (b) by 5 percent (.05) (interest rate for 2003).
 - d) Multiply the figure calculated in step (c) by the amount owed on line 34 (not including penalties). This is the amount of interest due on line 36.
- 7. Add lines 34-36, and write this amount in the *Total Amount Owed* box. This is the amount you owe.

* Late Filing Penalties, Line 35

Penalties are due on delinquent returns. However, no penalty applies if no tax is due. If you are filing your return late and are requesting a waiver of the penalty, please fill in the box on the bottom of page 1 and attach your written request to the return. The request must explain the circumstances which caused your return to be late. The Department may waive or cancel the penalties or interest imposed upon finding that the failure

to timely pay tax was due to *circumstances beyond the taxpayer's control.* (WAC 458-20-228.)

Finishing Your Tax Return

To help us process your tax return, please:

- 1. Make sure the gross amount you are reporting is for the period and year printed at the top of the return.
- 2. If you have deductions, print your name and DOR UBI/Tax Reporting Account Number on the top of page 3, Deduction Detail page.
- 3. Attach the Deduction Detail page and any credit schedules to your return.
- 4. Sign and date the return.
- 5. Write a daytime telephone number, including area code.
- 6. Make a copy of the return for your files.
- 7. Write your DOR UBI/Tax Reporting Account Number on your check (see page 4 of this guide).
- 8. Make the check payable to: Washington State Department of Revenue.
- 9. Do not staple your check to the return. Do not send cash or coins.
- 10. Mail the original return and payment, if due, in the self-addressed envelope enclosed with your return.





Sample Tax Return

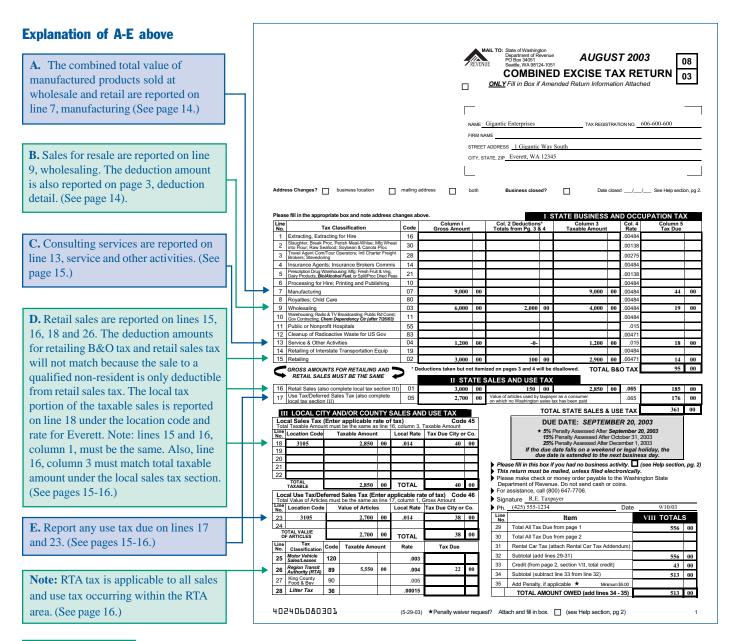
Page One

This is an example of how a typical tax return may be completed. Your business may be subject to taxes other than the ones shown. You may also qualify for different deductions, credits and exemptions.

This is the August 2003 Combined Excise Tax Return completed for our fictional taxpayer, Gigantic Enterprises, an Everett-based company, located within RTA boundaries. Gigantic Enterprises:

A. Manufactured \$9,000 worth of products in Washington;

- B. \$6,000 of manufactured product was sold to dealers for resale, of which \$2,000 were delivered out-of state;
- C. Performed \$1,200 worth of consulting services;
- D. The remaining \$3,000 of manufactured product was sold to consumers. Of this, \$100 of product was delivered out-of-state and \$50 was sold to a qualified non-resident:
- E. Purchased a computer from an Oregon firm for \$2,700 without paying sales tax.





Sample Tax ReturnPage Two

									-10	LOB	CINC	TAXES								
			TRANSIEN	IT REN	NTAL IN	СОМЕ	INF	ORM				ation code		come o	only)	Code	47			
		Line No.	Location Code		Income		_	ocation		Ì	Inco			tion Co		Income				
		37																		
		38																		
(ONVENTION	AND	TRADE CENT	ER TA	X	Code	48			SPE	CIAL	HOTEL	/MOTE	L TA	х	Code	70			
Line No.	Location Code		Taxable Amount	Rate		ax Due		L	ine L	ocation	_		ole Amour	-	Rate	Tax Due				
39		┢						-	12											
40									13											
41								_4	14											
	TOTAL CONVE	NTIO	N & TRADE CEN	TER TA	х					Т	OTAL	SPECIAL	. HOTEL	/MOTE	EL TAX					
					V S	ГАТЕ	PUB	LIC U	TILITY	/ TAX										
ine No.	Tax 0	Classi	ication	Code	Gros	olumn ss Amo	l unt	Ç	ol. 2 Dec otals fro	ductions om Pg. 4	ř	Colum Taxable	n 3** Amount	Co Ra	l. 4 ate	Column 5 Tax Due				
45	Water Distribution			60										.05	5029					
46	Sewer Collection			61				1							3852					
47	Power			49				—						_	3873		Ш			
48	Gas Distribution; T			26			-	+-			-			_	3852		\vdash			
49 50	Urban Transportati		ilroad; Railroad Car	08 12	 		+	+			\dashv				1926		++			
51	Other Public Service	_		13	 		+	+			+			_	1926		\vdash			
	axable amounts on				an \$2,000.	no Pub	lic Util	ity Tax	is due.	тот	AL S	TATE PUE	BLIC UTI				П			
ine No.	Tax	Classi	ication	Code		olumn s Amo		≡R TA	ol. 2 Dec	ductions	*	Colur Taxable	nn 3	Co Ra	1, 4	Column 5 Tax Due				
NO. 52	Tobacco Products			20	Gros	s Amo	unt	+-'	otals fro	om Pg. 4		l axable /	Amount	_	2942	Tax Due	П			
53	Refuse Collection			64			+	+			\dashv			_	.036		+			
54	Petroleum Tax			57				1							.005					
55	Hazardous Substa	nce		65											.007					
56	Intermediate Care Mentally Retarded	Facilit (IMR)	es for the	79											.06					
Line No.	Tay (`lacci	ication	Code				Item				Quantit	y Sold	Ra	oto	Tax Due				
				_	Number of	of Stove			bilo2 3			Quantit	y 30iu	-		Tax Due				
57	Solid Fuel Burning	Devic	e Fee	59	Fuel Burr	ning De	vices:								0.00					
58	Syrup Tax			54	Number						-			\$	1.00		Ш			
59	State Enhanced 91			93	Number of				ccess Li	nes:					.20		\vdash			A. The MATC credit is calculated using
59b	(Wireless) State Er	nhano	ed 911 Tax	94	Access L						L				.20		Ш		$\overline{}$	
Line No.	Tax 0	Classi	ication	Code				Item				Number	of Days	Ra	ate	Tax Due			1	Schedule C. (See page 34 for example
60	Quality Maintenan Nursing Facility C	nce Fe	e on	78	Total Nu Less Me	mber o	f Patier	nt Days						S	6.50				1	
	narsing racinty c	perac	013	,,,	Less Me	dicare i	Jays.			тот	AL OT	HER TAX	EC /A 441	50	0.00		Н		1	
IEE	D HELP?									1017	AL OI	IILK IAA	LS (Add I	illies 52	-00)		ш			
	et Assistance – Go											VIII /	CREDIT							B. Subtract any B&O credits (lines 61
С	ck on FORMS to accounty Sales and Use	Tax S	upplement, and other	er tax-rela	ated forms.	Line No.			С	redit Cl	assific		SKEDII		redit I.D.	Amount			1	66) from the total B&O tax due (page
• Uı	nder Tax Topics, clicked questions and	ck on	BUSINESS for ans	wers to f	requently	61	Multir	olo Antis				Schedule C	,		800		00			7
Fi	ling Your Tax Retu formation. Under Pl	ırn lin	k provides penalty	waiver		62	High	Technol	ogy Cred	dit					830	33	00			1, column 5, lines 1-15) before
lir	k provides tax retur	n info	mation and instruc	tions.		-	(attac	ch Rese	arch & D	evelopm		edit Affidavit ng Rural Em			_		Н			calculating the Small Business B&O
th	update your accou e Department of Re	venue	click on DOR SEI	your ac	count with	63	B&O	Credit				ig ituidi EM	Provincial		860		Ш			Tax Credit. \$95 (total B&O from page
В	usinėss Account C	losur	e/Update.			64			ervices B						865		Ш			1) less MATC \$33 = \$62 tax due.
	hone Assistance all the Department of	Rever	ue office nearest vo	u or (800) 647-7706	65			o Field B	_	&O Cr	edit			875		ш			
· To	file a No Business A	Activity	return by telephone.	call (800	ó) 647-7706	. 00			Services					_	855		Н			Small Business B&O Tax Credit table
re	nter code 111 and fol gistration number; 2)	Verify	the number entered	1: 3) Ente	r 3:	67						ee table en opment Rev			815	10	00	•		allows for a \$10 credit for tax due
4) te	Respond to pre-red lephone. Do not ma	cordec	questions to file your per return back to the	our returi e departi	n over the ment.	68	Public	c Utility	Tax Cred	lit			g . ui		870		Ш			
 For 	r penalty waiver cri					69			Credit (chedul	e B)			801		Щ			between \$61-\$66.
• Fo	r business closure	inform	ation, call (800) 33	4-8969 a	and	70			ubstance		a Dia-	ounts/Qualifi	ad Contrib		805		Щ			
To ir	iter code 430. quire about the ava	ilabilit	v of this document	in an alte	ernate	71	to a L					ounts/Qualifi nce Fund	su Contribl		880					
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, 616	ype (111) users ma	ay call	(000) 401-1900.					T	OTAL (CREDI	T (tra	nsfer to	page 1	, line	33)	43	00	4	_	C. Transfer \$43 from the <i>Total Credit</i>
102	406080302	!	(5-28	-03)													2			box to page 1, line 33.

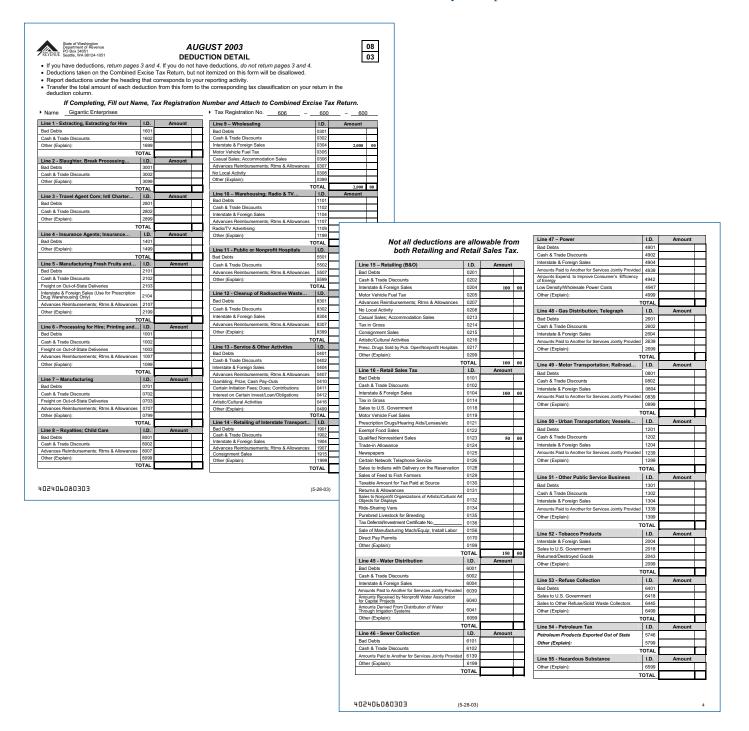


Sample Tax Return/Deduction Detail

Pages Three and Four

These are the August 2003 Deduction Detail pages for Gigantic Enterprises, an Everett-based company selling products to dealers and consumers and providing management consulting services.

Please complete the deduction detail pages if you are taking deductions. Remember that "Other" deductions taken but not explained will be disallowed. If you need more space to explain a deduction, please attach another sheet with your explanation.





Sample Tax Return **Multiple Activities Tax Credit**



STATE OF WASHINGTON MULTIPLE ACTIVITIES TAX CREDIT **SCHEDULE C**

NAME G	Sigantic Enterprises		REG NO.	606 – 600 - 600
	nguntio Enterprises			000 000 000
FIRM NAME				
ATTACHED 1	CO: August	2003	EXCISE TAX RETURI	N
	Period	Year		

INSTRUCTIONS FOR PART I

Use Part 1 ONLY if you have paid taxes to other states with respect to activities also taxable in Washington.

- Find the Activity (A through E) which applies to your business (more than one activity may apply).
- Enter in Column 1 the taxable amount pertaining to that activity as reported on the Combined Excise Tax Return.
- Enter in Column 2 the amount of Washington B & O Tax due on the amount in Column 1.
- Enter in Column 3 the amount of gross receipts tax paid to other states under the appropriate heading.
- Enter in Column 4 the lesser of the amounts entered in Columns 2 and 3.
- Add all amounts in Column 4 and enter in the Subtotal Box.

PART 1 - EXTERNAL CREDITS "Taxes Paid To Other States"

	Column 1	Column 2	AKI I-EAIEI	ates	Column 4		
ACTIVITY WHICH RESULTS	Taxable	B & O Taxes		Gross Receipts Taxes	s Paid	Line	Total
IN A TAX CREDIT	Amount	Paid	Other U.S. States	Non-Washington Local Govts.	Foreign Countries and Territories	Code	Credit
Sales in Washington of products extracted outside of Washington						67	
Sales in Washington of products manufactured outside of Washington						67	
Washington manufactured products extracted outside of Washington						67	
Washington extracted products sold outside of Washington						68	
Washington manufactured products sold outside of Washington						68	
Multiple Activities Tax Credit Subtotal of taxes paid to other states							

INSTRUCTIONS FOR PART II

Use Part II ONLY if you have reported taxable amounts under two or more Washington B & O tax classifications. Make no entries in the shaded boxes.

- Find the Activity (F, G or H) which applies to your business (more than one activity may apply).
- 2. Enter in Column 1 the taxable amount pertaining to this activity.
- Enter in Column 2 the B & O Tax applicable to this activity under the appropriate heading(s). (Use the appropriate tax rates for 3. your activities as shown on the Combined Excise Tax Return, Column 5).
- For Activity F enter in Column 3 the tax amount listed under Extracting.
- For Activity G combine the amounts entered under wholesaling and retailing and enter the result in Column 3.
- For Activity H combine the amounts entered under wholesaling and retailing. Enter in Column 3 the lesser of the manufacturing 6. or the combined wholesaling and retailing amount.
- Add all amounts in Column 3 and enter in Subtotal Box.

PART II - INTERNAL CREDITS "Taxes Paid To Washington State"

	ACTIVITY WHICH RESULTS	Column 1		Column 3						
	IN A TAX CREDIT	Taxable		Business And Oc	cupation Tax R	tion Tax Reported Line				
		Amount	Extracting	Manufacturing	Wholesaling	Retailing	Code	Credit		
F.	Washington extracted products manufactured in Washington						16			
G.	Washington extracted products sold in Washington			-			16			
H.	Washington manufactured products sold in Washington	6,900		33.00	19.00	14.00	07	33.00		

Multiple Activities Tax Credit Subtotal of taxes paid to Washington State.

Enter the total credits from Part I and Part II in this box and transfer the amount to the Multiple Activities Tax Credit line on the Combined Excise Tax Return

Credit ID 800	33.00

33.00

For tax assistance visit http://dor.wa.gov or call (800) 647-7706. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

REV 40 0014 (7-16-96)



The Department of Revenue offers many services to make reporting your taxes as easy as possible. We conduct workshops, provide personal and telephone assistance, produce a wide range of publications and offer valuable tax information and services via our Internet web site. The following list contains a sampling of the Department's services.

- £ Internet The Department's Internet web site at http://dor.wa.gov offers a wide variety of information and resources for your business, including:
 - ♦ Business Information Update You can notify us online if your business has moved, closed, or changed activities.
 - Electronic Filing (ELF) ELF lets businesses file tax returns online and pay by electronic funds transfer, American Express and Discover credit cards or check.
 - ♦ External Links Find links to other agencies and organizations that can assist you in your business.
 - ◆ Frequently Asked Questions (FAQs) Get answers to frequently asked tax questions.
 - ◆ Field Office Locations Find directions to a field office near you.
 - Geographic Information System (GIS) Use the GIS map or address lookup feature to determine the correct code and tax rate for specific locations. You can also see various maps outlining city, PTBA, and RTA boundaries.
 - New Business Outreach Workshops Register for a free workshop in your area that covers business registration, reporting, tax laws and rules, and recordkeeping requirements. You may also contact your local Revenue office or call the Telephone Information Center at (800) 647-7706.
 - Public Records/State Business Records Database – Look up public information on businesses registered in Washington State. Public information includes business name, open and close dates, Standard Industrial Code (SIC), North American Industry Classification Code System (NAICS), UBI/TRA number, and owner type.

- This information is available for non-commercial purposes only.
- Publications and Forms Find most of our publications, reports, news releases, and forms online. You may also contact your local Revenue office, the Telephone Information Center, or email forms@dor.wa.gov.
- Reporting Fraud Report Washington State tax and license fraud using our online form. You may also link to other state agencies for information on fraud cases and consumer protection.
- Rules and Laws Search our online database for Department of Revenue rules (WACs) and laws (RCWs). You may also access *Taxpedia*, a one-stop source for tax-related laws, rules, advisories, admistrative decisions, and court cases.
- Service Directory Find a list of Department services including publications, forms, business information workshops, the Taxpayer Advocate, specific taxes and programs, and other agencies to contact.
- Speakers Bureau Arrange to have a Department of Revenue representative speak on topics of interest to your organization. You may also contact the Speakers Bureau Coordinator at (360) 486-2111.
- Special Notices Access special informational notices issued throughout the year on specific tax-related changes.
- £ Fast Fax You can access the most requested forms and publications 24 hours a day, seven days a week. Fast Fax allows callers to select from numerous forms, publications, and administrative rules and have them transmitted directly to their fax machines. To use the system, dial (800) 647-7706. To obtain a list of all available documents, enter 500#.

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- Research Statistics For copies of research publications, data on tax collections, tax-related statistics on business activity by industry and geographical area, and other statistical information about the state's tax structure, contact our Research Division at (360) 570-6070.
- £ Tax Consultation Visits At your request, a Revenue staff member will meet with you to explain how state taxes apply to your specific business activities. This service is strictly voluntary and is intended to be brief, taking about two hours. If you are interested in a tax consultation visit, please call the Telephone Information Center at (800) 647-7706.
- £ Tax Express Get answers to your most common tax questions 24 hours a day, seven days a week, by calling the *Tax Express* prerecorded information system. To access Tax Express, call (800) 334-8969 from a touch-tone telephone. You will then be asked to enter the three-digit code which corresponds to the topic.
- £ Taxpayer Advocate For assistance in understanding and accessing your rights in working with the Department of Revenue, call the Taxpayer Advocate at (360) 486-2340.
- £ Telephone and one-on-one assistance Assistance in registering businesses, completing tax returns and responding to questions can be requested by calling or visiting the Revenue office nearest you. A list of locations and phone numbers is located on the back of this publication. Taxpayers may also call the Telephone Information Center at (800) 647-7706 or e-mail communications@dor.wa.gov.



Other Agencies to Contact

hen you completed a Master Application, you may have registered your business with the departments of Revenue, Licensing, Labor and Industries, Employment Security and the Office of the Secretary of State. Several federal, state and local agencies have specific licensing and reporting requirements which may apply to your business. If you need more information, please contact the appropriate agency listed below.

Licensing

Certain business activities require special registration or agency authorization. These include selling liquor, cigarettes, and lottery tickets. The Master Application contains general information on special requirements and how to obtain them. You can receive information about the licenses you may need for your business from the Department of Licensing. You may also order a customized licensing packet. The packet includes information on licensing requirements, referrals to related federal, state, and local agencies, application forms tailored to your business type, and the booklet "Operating a Business in Washington State." The Department of Licensing also registers trade names for sole proprietorships and general partnerships.

Department of Licensing Business and Professions PO Box 9034 Olympia WA 98507-9034 (360) 664-1400 http://www.wa.gov/dol

Labor and Industries

If you employ one or more persons, you must apply for industrial insurance coverage with the Washington State Department of Labor and Industries. Industrial insurance is not required for business owners, but those who want it can complete an application for employer coverage. To apply for industrial insurance or request more information, please look for the nearest Labor and Industries location in the state government listings of your telephone book.

Department of Labor and Industries Employer Services PO Box 44144 Olympia WA 98504-4144 (360) 902-4817 http://www.wa.gov/lni

Employment Security

If you have any employees, you must also apply for unemployment insurance coverage with the Washington

State Department of Employment Security. For the office nearest you, refer to the state government listings in your telephone book.

Department of Employment Security Status Unit PO Box 9046 Olympia WA 98507-9046 (360) 902-9360 http://www.wa.gov/esd

Secretary of State

Contact the Secretary of State's office to file Articles of Incorporation or a Certificate of Limited Partnership if your business has either type of ownership. The Secretary of State also registers trademarks, as well as trade names for corporations and limited partnerships.

Secretary of State Corporations Division PO Box 40234 Olympia WA 98504-0234 (360) 753-7115 http://www.secstate.wa.gov

Internal Revenue Service (IRS)

If you pay employment taxes, such as industrial and unemployment insurance, you need to have a Federal Employer Identification Number (FEIN). In some special cases, businesses without employees may be required to obtain a FEIN. The Internal Revenue Service also offers workshops and other taxpayer education services.

IRS contacts:

Business Tax Kit	(800) 829-3676
Information	(800) 829-1040
Forms	(800) 829-3676
Fax-on-demand	(703) 368-9694
Teletax	
(24-hour tax information)	

http://www.irs.ustreas.gov



Other Agencies to Contact

City and County Taxing Offices

If your city or county has business taxes and you are located within the city limits, you will need to register with the city taxing authority, such as the city auditor. Businesses located outside city limits should register with the county taxing authority, such as the county clerk's office.

Also, remember to contact your county assessor as soon as your business opens. Businesses are required to report personal property — assets used in the operation of a business — to the assessor. Personal property includes furniture, office equipment, machines, and supplies used in the course of doing business.

Check your local telephone directory for the location of these offices.

Additional Sources

You can obtain tax-related information and/or business assistance from the following sources:

Small Business Administration (206) 553-7310 http://www.sba.gov

Office of Trade and Economic Development Business Assistance Center (800) 237-1233 http://www.oted.wa.gov

Washington State Legislature (information on new legislation) http://www.leg.wa.gov



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Specific Taxes and Programs

The following is a list of specific taxes and programs for your reference.

Brokered natural gas tax: Taxpayer Account Administration Division, (360) 902-7063.

Business and occupation tax: Contact your local Revenue office or the Telephone Information Center, (800) 647-7706.

Business and occupation tax credit for new employees: Taxpayer Account Administration Division, (360) 902-7175.

Cigarette tax: Special Programs Division, Miscellaneous Tax Section, (360) 664-0700.

Commercial vessel tax: Commercially operated vessels exempt from the watercraft excise tax are subject to the state school levy portion of the personal property tax. For more information, contact the Special Programs Division, Miscellaneous Tax Section, (360) 753-1520.

Corporate withdrawals or dissolutions: Audit Division, (360) 570-5963.

Electronic Funds Transfer (EFT) program: Taxpayer Account Administration Division, (360) 902-7170.

Electronic Filing (ELF) : Visit our web site at http://dor.wa.gov or call the Telephone Information Center, (800) 647-7706.

Enhanced food/fish tax: Taxpayer Account Administration Division, (360) 902-7084.

Estate tax/escheats: Special Programs Division, Miscellaneous Tax Section, (360) 753-5547.

Excise tax status letters: Taxpayer Account Administration Division, (360) 902-7145.

Excise tax refunds: Taxpayer Account Administration Division, (360) 902-7151.

Forest excise tax: When timber is harvested from private or public land in Washington State, forest excise tax is due. For more information, contact the Special Programs Division, Forest Tax Section, (800) 548-8829.

Hotel/motel special excise tax: Taxpayer Account Administration Division, (360) 902-7170.

Leasehold excise tax: Persons or businesses who lease publicly owned property are responsible for paying the leasehold excise tax. For more information, contact the Special Programs Division, Miscellaneous Tax Section, (360) 586-5190.

Oil spill response and administration tax: Taxpayer Account Administration Division, (360) 902-7165.

Personal property tax: Answers to specific questions about personal property affidavits and assessments should be directed to your county assessor. Questions about tax statements should be directed to your county treasurer.

Property tax general information: To request copies of property tax publications or for other general information, call (360) 570-5900. For information regarding a specific property tax assessment, contact your local county assessor.

Real estate excise tax refunds: Special Programs Division, Miscellaneous Tax Section, (360) 664-2201. For information on the real estate excise tax itself, contact the county treasurer's office where the property is located.

Retainage fees: For release of retainage fees on completed public construction projects, call the Audit Division, (360) 570-5979.

Rule hearings: For information on proposed rule changes, Revenue Policy Memoranda and Excise Tax Advisories, contact Legislation and Policy, (360) 570-6119.

Sales tax deferrals: Special Programs Division, (360) 664-2016.

Tax appeal questions: Appeals Division, (360) 570-6140.

Unclaimed property: For information on reporting or claiming abandoned wages, stock dividends and deposits, contact the Special Programs Division, (800) 435-2429 or e-mail ucp@dor.wa.gov.



ACTIVITY WHICH RESULTS

IN A TAX CREDIT

Sales in Washington of products

extracted outside of Washington Sales in Washington of products manufactured outside of Washington

Washington manufactured products

Washington manufactured products sold outside of Washington

extracted outside of Washington Washington extracted products sold

outside of Washington

STATE OF WASHINGTON MULTIPLE ACTIVITIES TAX CREDIT **SCHEDULE C**

NAME			REG NO.	
FIRM NAME				
ATTACHED TO:			EXCISE TAX RETURN	
	Period	Year		

INSTRUCTIONS FOR PART I

Use Part 1 ONLY if you have paid taxes to other states with respect to activities also taxable in Washington.

- Find the Activity (A through E) which applies to your business (more than one activity may apply).
- Enter in Column 1 the taxable amount pertaining to that activity as reported on the Combined Excise Tax Return.
- Enter in Column 2 the amount of Washington B & O Tax due on the amount in Column 1.
- Enter in Column 3 the amount of gross receipts tax paid to other states under the appropriate heading.
- Enter in Column 4 the lesser of the amounts entered in Columns 2 and 3. 5.
- Add all amounts in Column 4 and enter in the Subtotal Box.

PART 1 - EXTERNAL CREDITS "Taxes Paid To Other States" Column 1 Column 2 Column 3 Column 4 B & O **Gross Receipts Taxes Paid** Taxable Total Taxes Line Paid Other Non-Washington Foreign Countries Code Credit Amount U.S. States Local Govts. and Territories 67 67 68 **Multiple Activities Tax Credit Subtotal**

INSTRUCTIONS FOR PART II

Use Part II ONLY if you have reported taxable amounts under two or more Washington B & O tax classifications. Make no entries in the shaded boxes.

Find the Activity (F, G or H) which applies to your business (more than one activity may apply). 1

- Enter in Column 1 the taxable amount pertaining to this activity. 2.
- Enter in Column 2 the B & O Tax applicable to this activity under the appropriate heading(s). (Use the appropriate tax rates for your activities as shown on the Combined Excise Tax Return, Column 5). 3.
- 4. For Activity F enter in Column 3 the tax amount listed under Extracting.
- 5 For Activity G combine the amounts entered under wholesaling and retailing and enter the result in Column 3.
- For Activity H combine the amounts entered under wholesaling and retailing. Enter in Column 3 the lesser of the manufacturing 6. or the combined wholesaling and retailing amount.
- 7. Add all amounts in Column 3 and enter in Subtotal Box.

PART II - INTERNAL CREDITS "Taxes Paid To Washington State"

	ACTIVITY WHICH RESULTS	Column 1		Colı	umn 2	• · · · · · · · · · · · · · · · · · · ·		Column 3
	IN A TAX CREDIT	Taxable		Business And Oc	cupation Tax R	eported	Line	Total
		Amount	Extracting	Manufacturing	Wholesaling	Retailing	Code	Credit
F.	Washington extracted products manufactured in Washington						16	
G.	Washington extracted products sold in Washington						16	
H.	Washington manufactured products sold in Washington						07	

Multiple Activities Tax Credit Subtotal of taxes paid to Washington State.

of taxes paid to other states

Enter the total credits from Part I and Part II in this box and transfer the amount to Credit ID 800 the Multiple Activities Tax Credit line on the Combined Excise Tax Return

For tax assistance visit http://dor.wa.gov or call (800) 647-7706. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.



State of Washington

BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used as a resale certificate

Sellers who in good faith accept properly completed copies of this certificate are relieved of the responsibility to collect sales tax on the types of sales indicated. Certificates must be obtained at the time of the sale. Sellers must retain a copy of this certificate to document the exempt sale.

Vendo	r/Selle	r		Date	
Street 2	Addres	SS	City	State	Zip Code
I, the	under	signed	d buyer, certify I am making an exempt purchase t	for the following reason: (ca	heck applicable box(es))
1. M	Ianufa	acturi	ing Machinery and Equipment:		
	Ch	eck h	ere if using as a blanket certificate for these purch	ases.	
	a.		Used directly in a manufacturing operation.		
	b.		Used directly in a research and development ope	ration.	
2. No	onres	ident	:		
Pl	ace of	Resi	dence:	Proof of Residence:	
	a.		Equipment for use in a farming activity (Include	brand, model and address	of use):
	b.		Watercraft (Include make, model and serial numbers)	ber of vessel):	
			Registered or documented with the US Coa Washington waters within 45 days; or	ast Guard or state of princip	pal use and will leave
			Buyer is a resident of a foreign country. Pu Washington waters within 45 days.	rchase is for use outside W	ashington and will leave
			Seller's Signature:		
	c.		Tangible personal property for use in a noncontiguous the shipper.	guous state delivered to the	usual receiving terminal of
			Type of Goods Purchased:		
			Point of Delivery:	Carrier/Agent:	_
	d.		Tangible personal property other than motor veh Washington by a resident of a state, possession, of than three percent.		

1

3.]	Interstate (or Foreign Commerce or Commercial Deep Sea Fishing Business:
	a	Motor vehicles, trailers and component parts thereof used to transport persons or property <i>for hire</i> in interstate or foreign commerce.
	b	Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property <i>for hire</i> .
	c	Labor and services rendered to construct, repair, clean, alter or improve <i>for hire</i> carrier property.
	d	Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. (<i>Note: Items consumed in the state are subject to use tax.</i>)
	e	Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.
		Vessel Name:
		Type of Fuel: Quantity:
	f. [Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.
		Registered Vessel Name: Vessel Number:
4. S	Sales to Ind	lians:
	a	Tangible personal property or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country.
	b	Tangible personal property or services purchased by an Indian/tribe for use in treaty fishery .
5. (Other:	
	a	Prescription items (describe):
	b	Machinery and equipment (including labor and services to install) used in generating electricity using fuel cells, wind, solar energy or landfill gas.
	c	Biofuel blend machinery and equipment and the construction of retail biofuel blend facilities.
	d	Biofuel blend delivery vehicles and labor and service charges related to such vehicles.
	e	Equipment rental and purchase of services for use in motion picture and video production.
	f	Objects of art or cultural value purchased by an artistic or cultural organization.
	g	Livestock for breeding purposes.
		Animal Type: Registered Breed Association:
		Animal Name:
	h	Animal pharmaceuticals purchased by veterinarians (describe):
purc exen	chase(s) indic nption. In add	ed buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt cated above. I understand that I will be required to pay sales or use tax on purchases that do not qualify for an iddition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and ditional penalties.
-	e of entity:	
Тур	e of Busine	ess: Tax Registration No.:
Nan	ne of Buyer	
_	nature of Bu	uyer:
	eet Address:	
City	J*	State: Zin:

Seller must maintain a copy. Do not send to Department of Revenue.

Each exemption on this form has specific rules (see instructions)

Sample Local Sales & Use Tax Addendum

Local Use Tax/Deferred Sales Tax Addendum (Use this form if space on your tax return is not sufficient.)	
Name: Tax Registration Number	
Use Tax (46) Levelten Code Value et Artelec Level Rate Tae Due City er County	
× =	
Local Sales Tax Addendum REVENUE (Use this form if space on your tax return is not sufficient.)	
Use Black Ink and Attach Original Form to Your Return	
Name:	
Sales Tax [45] Le continue Code Tailable Amend to real Rab Tail Due Object County X =	,]
Total Value of Articles	
(This amount must be the same as State Sales Tax gross amount on your return.) For tax assistance visit http://dor.wa.gov.or.ca	
visually impaired, please oal (360) 486-2342 4D00015040302 4F00015040302	
x =	
× =	
× =	
(This amount must be the same as State Retail Sales Tax (Add total sales tax due) taxable amount on your return.)	_
	z 1



RESALE CERTIFICATE

1.	Name of	Seller:				
2.	Name of	Buyer/Busi	ness:			
3.	Address	of Buyer: _	Street		City, State	Zip Code
4.	Buyer's l	UBI/Revenu	ie Registration Nu	ımber:		
5.	Buyer is	in the busin	ess of:			
6.	Types of	items purch				
		appropriate for res for use person as a ch proper for use as a fa The buyer of categories privilege su	e box): Tale in the regular Tas an ingredient The as an ingredient The as feed to be used The as feed, seed, seed The acknowledges that Ilisted on line 6. The	course of busine or component po produced for sal in processing a for sale, or edlings, fertilizer tit is solely respe to a penalty of 50	new article of tangible, or spray materials in onsible for purchasing ledges that misuse of the tax du	use. angible personal its capacity within the he resale
Prin	nt Name:		Name of Po	erson Authorized By t	he Buyer to Sign the Resale C	ertificate
Sig	nature:			·		
~-5	_			Signature of Author	ized Agent of the Buyer	
Eff	ective Da	te:		(Not To	through Exceed 4 Years)	
	e Signed:					
	-	Seller n	nust maintain a co	pv. <i>Please do no</i>	ot send to Department .08.130 and WAC 458	of Revenue. 20.102)

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Publications Order Form

The Department of Revenue offers numerous publications covering a wide range of topics. These publications are available on the Department's Internet web site at http://dor.wa.gov. You may also request copies by calling the Telephone Information Center at (800) 647-7706, by contacting your local Revenue office, or by completing this form and mailing it to: Department of Revenue, Taxpayer Services Division, PO Box 47478, Olympia, WA 98504-7478.

Active Nonreporting Business		Outline of Major Taxes
Aircraft Taxes		Personal Property Tax
Audit Process		Property Tax Deferrals for Senior
Beauticians Guide		Citizens and Disabled Persons
Below Minimum		Property Tax Exemptions for Senior
Business and Occupation Tax		Citizens and Disabled Persons
Business Tax Guide		Resale Certificate
Business Tax Overview		Restaurant Guide
a1111 a a		Retail Sales Tax
Construction Tax Guide		1 0
Deferrals, Exemptions and Credits		
Manufacturer's Sales/Use Tax Exemption		
Distressed Areas Sales/Use Tax		1 7 6 1
 Deferral Program Distressed Area Business and Occupation		Tax Return Information and Local Sales at Use Tax Changes Flyer
Tax Credit for New Employees High Technology Sales/Use Tax Deferral		Tax, Title and Registration of Boats
 High Technology Business and Occupation		Temporary Business Registration
Tax Credit		Unclaimed Property
Electronic Filing		Use Tax
		Veterinarian Guide
Fast Fax	_	
Fish Tax	OTHER:	
Homeowner's Guide to Property Tax		Excise Tax Advisories (ETA)identify by numb
 Horse Industry Tip Sheet		Special Notice
 How to Amend Your Combined Excise Tax Return		identify by title and date
Leasehold Excise Tax		WAC (Rule)
 Nonprofit Organizations		identify by number Washington Tax Facts
		washington rax racts

State of Washington Department of Revenue PO Box 47450 Olympia, WA 98504-7450

Department of Revenue Local Offices

1-800-647-7706

BELLINGHAM (360) 676-2114

1904 Humboldt Street, Suite A Post Office Box 1176 98227-1176 Mon-Fri 8am-11:30am, 12:30pm-5pm

EVERETT (425) 356-2911

11627 Airport Road, Suite B 98204-8714 Mon-Fri 8am-5pm

KENNEWICK (509) 585-1501

22 West Kennewick Avenue Post Office Box 7207 99336-0616 Mon-Fri 8am-11:30am, 12:30pm-5pm

KENT (253) 437-3440

20819 72nd Ave South, Suite 680 98032 Mon-Fri 8am-5pm

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Lacey Center 4565 7th Avenue SE 98513 Mon-Fri 8am-5pm

PORT ANGELES (360) 457-2564

734 East First Street, Suite B Post Office Box 400 98362-0064 Mon, Wed, & Fri 8am-11:30am, 12:30pm-5pm, Closed Tues & Thurs

SEATTLE (206) 956-3002

2101 4th Avenue, Suite 1400 98121-2300 Mon-Fri 8am-5pm

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4407 N Division, Suite 300 99207-1685 Mon-Fri 8am-5pm

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3315 South 23rd Street, Suite 300 Post Office Box 111180 98411-1180 Mon-Fri 8am-5pm

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8008 NE 4th Plain Boulevard, Suite 320 Post Office Box 1648 98668-1648 Mon-Fri 8am-5pm

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630 N Chelan Avenue, Suite B3 Post Office Box 220 98807-0220 Mon-Fri 8am-11:30am, 12:30pm-5pm

YAKIMA (509) 575-2783

1714 S 16th Avenue 98902-5713 Mon-Fri 8am-11:30am, 12:30pm-5pm

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